

Deloitte Financial Advisory Services LLP  
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Parsippany, New Jersey 07054  
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Kirk Blair  
Debtors' Advisor

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO  
RICO,

as representative of

THE COMMONWEALTH OF PUERTO  
RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**FIRST INTERIM FEE APPLICATION OF DELOITTE FINANCIAL ADVISORY  
SERVICES LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR  
FROM MAY 3, 2017 THROUGH SEPTEMBER 30, 2017**

Name of Applicant:	Deloitte Financial Advisory Services LLP
Retained to Provide Professional Services as:	Advisor
Date of Retention:	May 3, 2017
Period for which Compensation and Reimbursement is Sought:	May 3, 2017 through September 30, 2017
Professional Fees	\$ 7,031,300.31
Less: Discounts <sup>2</sup>	\$ ( 383,930.02)
Total Amount of Fees Requested:	<u>\$ 6,647,370.29</u>
Amount of Expense Reimbursement Sought	<u>\$ 441,830.04</u>
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	<u>\$ 7,089,200.33</u>

This is a(n) \_\_\_\_\_ Monthly   X   Interim \_\_\_\_\_ Final Fee Application/Statement

<sup>1</sup> The Debtors in these Title III cases, along with each Debtor's respective Title III case number, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

<sup>2</sup> See Interim Fee Application ¶ 14 (describing the discount applied within the requested fees for the First Interim Fee Application Period).

## PRIOR MONTHLY FEE APPLICATIONS NOTICED

Date Noticed	Period Covered	Requested Fees <sup>3</sup>	Requested Expenses	Approved Fees	Approved Expenses
September 19, 2017	May 3, 2017 – June 30, 2017	\$ 3,759,885.19	\$ 240,643.49	\$ 3,759,885.19	\$ 240,643.49
November 13, 2017	July 1, 2017 – August 31, 2017	\$ 2,726,650.00	\$ 196,123.50	\$ 2,726,650.00	\$ 196,123.50
December 4, 2017	Sept. 1, 2017 – Sept. 30, 2017	\$ 160,835.10	\$ 5,063.05	<i>Pending</i>	<i>Pending</i>
<b>Total</b>		<b>\$ 6,647,370.29</b>	<b>\$ 441,830.04</b>	<b>\$ 6,486,535.19</b>	<b>\$ 436,766.99</b>

## PERSONNEL

For the Period from May 3, 2017 through September 30, 2017

May 3, 2017 – September 30, 2017				
Professional	Level	Rate	Hours	Billable Amount
Blair, Kirk	Partner	\$ 621.00	101.4	\$ 62,969.40
Harris, Andy	Principal	\$ 621.00	91.2	\$ 56,635.20
Hurley, Timothy	Principal	\$ 621.00	250.1	\$ 155,312.10
Vij, Aman	Principal	\$ 621.00	9.0	\$ 5,589.00
Young, Chris	Principal	\$ 621.00	234.7	\$ 145,748.70
Cortez, Berto	Managing Director (MD)	\$ 585.00	395.5	\$ 231,367.50
Doyle, John	Managing Director (MD)	\$ 585.00	495.3	\$ 289,750.50
Ferraro, Rick <sup>4</sup>	Managing Director (MD)	\$ 585.00	140.4	\$ 82,134.00
McCabe, Michael	Managing Director (MD)	\$ 585.00	87.7	\$ 51,304.50
Vazquez-Rivera, Jose	Managing Director (MD)	\$ 585.00	344.0	\$ 201,240.00
Gabb, James	Senior Manager	\$ 546.00	565.0	\$ 308,490.00
Kennedy, Cade	Senior Manager	\$ 546.00	437.2	\$ 238,711.20
Lew, Matt	Senior Manager	\$ 546.00	313.0	\$ 170,898.00
Marquez, Harry	Senior Manager	\$ 546.00	214.8	\$ 117,280.80
McLean, John	Senior Manager	\$ 546.00	38.9	\$ 21,239.40
Morla, Marcos	Senior Manager	\$ 546.00	558.2	\$ 304,777.20
Pizzo, Chris	Senior Manager	\$ 546.00	364.8	\$ 199,180.80
Saran, Daljeet	Senior Manager	\$ 546.00	558.0	\$ 304,668.00
Schwendeman, Jeffrey	Senior Manager	\$ 546.00	61.9	\$ 33,797.40
Shrestha, Ashish	Senior Manager	\$ 546.00	7.2	\$ 3,931.20
Singh, Amit	Senior Manager	\$ 546.00	511.3	\$ 279,169.80
Soran, Vlad	Senior Manager	\$ 546.00	204.8	\$ 111,820.80
Audi, Roy	Manager	\$ 507.00	33.3	\$ 16,883.10
Carey, Diana	Manager	\$ 507.00	457.1	\$ 231,749.70
Klingler, Maureen	Manager	\$ 507.00	9.5	\$ 4,816.50
Morahan, Tim	Manager	\$ 507.00	31.1	\$ 15,767.70
Quails, Mike	Manager	\$ 507.00	420.9	\$ 213,396.30
Ramos, Edwin	Manager	\$ 507.00	371.9	\$ 188,553.30
Stover, Kate	Manager	\$ 507.00	178.6	\$ 90,524.85
Sundaram, Swami	Manager	\$ 507.00	352.9	\$ 178,920.30

<sup>3</sup> See *Id.* (describing the discount applied within the requested fees for the May Statement Period).

<sup>4</sup> See ¶ 5 n.3 (describing the subcontracting arrangement for Mr. Ferraro during the June Statement Period).

**PERSONNEL (Continued)**

For the Period from May 3, 2017 through September 30, 2017

May 3, 2017 – September 30, 2017				
Professional	Level	Rate	Hours	Billable Amount
Theocharidis, Costas	Manager	\$ 507.00	285.8	\$ 144,900.60
Brubaker, Ted	Senior Associate	\$ 429.00	32.4	\$ 13,899.60
Calimano-Colon, Alberto	Senior Associate	\$ 429.00	309.7	\$ 132,861.30
Diaz Hernandez, Miguel	Senior Associate	\$ 429.00	129.0	\$ 55,341.00
Gil Diaz, Pablo	Senior Associate	\$ 429.00	37.2	\$ 15,958.80
Gomez, Mildred	Senior Associate	\$ 429.00	151.0	\$ 64,779.00
Gonzalez, Rita	Senior Associate	\$ 429.00	27.5	\$ 11,797.50
Kelley, Michael	Senior Associate	\$ 429.00	106.9	\$ 45,860.10
Nguyen, Phuong	Senior Associate	\$ 429.00	192.1	\$ 82,428.06
O'Neal, Emma	Senior Associate	\$ 429.00	580.2	\$ 248,905.80
Palmiero, Salvatore	Senior Associate	\$ 429.00	51.2	\$ 21,964.80
Pereira, Ravin	Senior Associate	\$ 429.00	394.9	\$ 169,412.10
Primbas, Charlie	Senior Associate	\$ 429.00	58.6	\$ 25,139.40
Valencia, Veronica	Senior Associate	\$ 429.00	334.2	\$ 143,371.80
Velez, Juan <sup>5</sup>	Senior Associate	\$ 429.00	19.8	\$ 8,494.20
Wheelock, John	Senior Associate	\$ 429.00	675.5	\$ 289,789.50
Ferraro, Rick	Contractor	\$ 375.38	372.0	\$ 139,639.50
Akoto, Yolanda	Associate	\$ 366.00	109.8	\$ 40,186.80
Badr, Yasmin	Associate	\$ 366.00	660.5	\$ 241,743.00
Gil Diaz, Pablo <sup>5</sup>	Associate	\$ 366.00	569.0	\$ 208,254.00
Kim, Nancy Hyunmi	Associate	\$ 366.00	47.2	\$ 17,275.20
Martinez-Figueras, Hector	Associate	\$ 366.00	461.7	\$ 168,982.20
Prommel, Patrick	Associate	\$ 366.00	319.8	\$ 117,046.80
Steinway, Jon	Associate	\$ 366.00	135.7	\$ 49,666.20
Velez, Juan	Associate	\$ 366.00	234.0	\$ 85,644.00
Werley, Trey	Associate	\$ 366.00	395.8	\$ 144,862.80
Abrom, Carisa	Para-Professional	\$ 255.00	1.4	\$ 357.00
Gutierrez, Dalia	Para-Professional	\$ 255.00	102.4	\$ 26,112.00
<b>Total Before Discount</b>			<b>14,635.0</b>	<b>\$ 7,031,300.31</b>
<i>Blended Hourly Rate Before Discount</i>				<i>\$ 480.44</i>
<b>DISCOUNT<sup>6</sup></b>				<b>\$ (383,930.02)</b>
<b>TOTAL FIRST INTERIM FEE APPLICATION FEES WITH DISCOUNT</b>				<b>\$ 6,647,370.29</b>
<b>FIRST INTERIM FEE APPLICATION BLENDED HOURLY RATE WITH DISCOUNT</b>				<b>\$ 454.21</b>

<sup>5</sup> Certain personnel of Deloitte Financial Advisory LLP (“Deloitte FAS”) providing services for the Debtors received promotions, which became effective during the September Statement Period. For the September Statement Period, Deloitte FAS has applied FY18 contract rates for Pablo Gil Diaz and Juan Velez, personnel on the engagement team who were both promoted from Associate to Senior Associate. These promotions and the resulting increase in billable rates are reflected in the Summary of Fees by Professional as well as in Exhibit A-5.

<sup>6</sup> See Interim Fee Application ¶ 14 (describing the discount applied within the requested fees for the First Interim Fee Application Period).

## COMPENSATION BY CATEGORY

For the Period of May 3, 2017 through September 30, 2017

Category	May 3, 2017 – September 30, 2017	
	Hours	Billable Amount
Project Management and Reporting Process for GPR Rightsizing Transformation	4,059.9	\$ 1,836,180.90
FY18 GPR Budget	2,926.7	\$ 1,554,618.60
Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Processes	2,484.1	\$ 1,186,840.20
FY18 Revenue Enhancement Initiatives	2,261.0	\$ 1,024,608.90
GPR Modified Accrual	1,296.7	\$ 609,836.10
Plan, Supervise, Review	715.7	\$ 386,732.91
FY17 Executive Order Cost Savings	716.7	\$ 368,066.10
Monthly Fee Statement / Support Schedules	174.2	\$ 64,416.60
<b>Total Before Discount</b>		<b>14,635.0 \$ 7,031,300.31</b>
<i>Blended Hourly Rate Before Discount</i>		<i>\$ 480.44</i>
<b>DISCOUNT<sup>7</sup></b>		<b>\$ (383,930.02)</b>
<b>TOTAL FIRST INTERIM FEE APPLICATION FEES WITH DISCOUNT</b>		<b>\$ 6,647,370.29</b>
<b>FIRST INTERIM FEE APPLICATION BLENDED HOURLY RATE WITH DISCOUNT</b>		<b>\$ 454.21</b>

## EXPENSES BY CATEGORY

For the Period from May 3, 2017 through September 30, 2017

Category	Total
Airfare	\$ 199,886.32
Hotel	\$ 144,921.91
Meals	\$ 37,531.85
Transportation	\$ 30,839.46
Meals-Travel	\$ 19,810.22
Parking	\$ 6,350.30
Airline Baggage Fees	\$ 700.00
Internet Access while Traveling	\$ 575.54
Postage, Express Mail, Courier	\$ 558.44
Mileage	\$ 475.21
Office Supplies & Stationery	\$ 80.11
Auto Tolls	\$ 50.88
Telephone, Conference	\$ 49.80
<b>Total</b>	<b>\$ 441,830.04</b>

<sup>7</sup> See *id.* (describing the discount applied within the requested fees for the First Interim Fee Application Period).



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**UNITED STATES DISTRICT COURT  
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In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO  
RICO,

as representative of

THE COMMONWEALTH OF PUERTO  
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Debtors.<sup>1</sup>

PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**FIRST INTERIM FEE APPLICATION OF DELOITTE FINANCIAL ADVISORY  
SERVICES LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR  
FROM MAY 3, 2017 THROUGH SEPTEMBER 30, 2017**

Pursuant to sections 316 and 317 of Title III of the Puerto Rico Oversight, Management and Economic Stability Act ("PROMESA") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the "Bankruptcy Rules"), made applicable herein pursuant to section 310 of PROMESA, Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Puerto Rico, adopted by the Court on May 16, 2013

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<sup>1</sup> The Debtors in these Title III cases, along with each Debtor's respective Title III case number are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) ; (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

(the “Local Bankruptcy Rules”) and this Court’s *First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated November 8, 2017 [Docket No. 1715] (the “Amended Interim Compensation Order”), Deloitte Financial Advisory Services LLP (“Deloitte FAS”), as advisor to the debtors associated with the above-captioned cases (collectively, the “Debtors,” “Government of Puerto Rico,” or “GPR”), hereby submits its first interim fee application (the “Interim Fee Application”) for the compensation of professional services performed by Deloitte FAS and reimbursement of expenses incurred in connection therewith for the period commencing May 3, 2017 through and including September 30, 2017 (the “First Interim Fee Application Period”). In the Interim Fee Application, Deloitte FAS has separated its fees, expenses and associated time and expense detail into five periods:<sup>2</sup>

- The period May 3, 2017 through May 31, 2017 (the “May Statement Period”);
- The period June 1, 2017 through June 30, 2017 (the “June Statement Period”);
- The period from July 1, 2017 through July 31, 2017 (the “July Statement Period”);
- The period from August 1, 2017 through August 31, 2017 (the “August Statement Period”); and
- The period from September 1, 2017 through September 30, 2017 (the “September Statement Period”).

1. By this Interim Fee Application, Deloitte FAS seeks compensation in the amount of \$7,031,300.31 less a discount in the amount of \$383,930.02 for a total amount of \$6,647,370.29 and reimbursement of actual and necessary expenses incurred in the amount of \$441,830.04 for the First Interim Fee Application Period.

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<sup>2</sup> The May and June Statement Periods, collectively, represent Deloitte FAS’s First Combined Monthly Fee Statement (the “First Monthly Fee Statement”), noticed on September 19, 2017. The July and August Statement Periods, collectively, represent Deloitte FAS’s Second Combined Monthly Fee Statement (the “Second Monthly Fee Statement”), noticed on November 13, 2017. The September Statement Period represents Deloitte FAS’s Third Monthly Fee Statement (the “Third Monthly Fee Statement”), noticed on December 4, 2017.

**REQUESTED FEES AND REIMBURSEMENT OF EXPENSES**

2. All services for which Deloitte FAS requests compensation were performed for the Debtors. Prior to the commencement of these cases under Title III of PROMESA on May 3, 2017 (the “Petition Date”), Deloitte FAS received a \$492,500.00 retainer (the “Retainer”), \$500,000 less a 1.5% tax on disbursements from the Government of Puerto Rico. Deloitte FAS applied a portion of the Retainer to its fees and expenses owed as of the Petition Date. As of the Petition Date, the remaining amount of the Retainer was \$181,840.43. Deloitte FAS applied this amount against the approved fees and expenses for the May Statement Period as part of its First Monthly Fee Statement in accordance with the Amended Interim Compensation Order.

3. The time detail for the May, June, July, August, and September Statement Periods are attached hereto as Exhibit A-1, Exhibit A-2, Exhibit A-3, Exhibit A-4, and Exhibit A-5, respectively. This Interim Fee Application contains time entries describing the time spent by each professional and paraprofessional during the First Interim Fee Application Period. To the best of Deloitte FAS’s knowledge, this Interim Fee Application substantially complies with the applicable Bankruptcy Rules, the Local Bankruptcy Rules, and the Interim Compensation Order, except as discussed below. Deloitte FAS’s time reports are entered and organized by the professional or paraprofessional performing the described services on a daily basis.

4. The terms of the Amended Interim Compensation Order incorporates the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. 330 by Attorneys in Larger Chapter 11 Cases (the “Attorney Guidelines”). The terms of the Attorney Guidelines, as the title notes, are designed to “to apply only when United States Trustees review applications for compensation filed by attorneys employed under sections 327 or 1103” of the Bankruptcy Code,” rather than other professionals

engaged by a debtor or official committee. Attorney Guidelines, ¶ A.2. Among other requirements, the Attorney Guidelines require inclusion of information regarding the law firms' customary and comparable compensation by means of providing an average rate charged. Unlike most law firms, Deloitte FAS's fee structures vary widely depending upon the client and the nature of the services to be performed as well as negotiations with a particular client. (These fee structures may be fixed fee, contingent or hourly rate, for example.) Accordingly, Deloitte FAS does not have typical hourly rates that it charges clients for its services, against which the Court can compare the hourly rates being charged to a debtor. Moreover, the applicable rate to use as a point of comparison would be difficult to calculate given the various fee structures and the various services performed. Therefore, Deloitte FAS respectfully requests that the requirement in the Attorney Guidelines regarding information about customary and comparable compensation be waived for it.

5. Attached hereto as Exhibit C is Deloitte FAS's budget and staffing plan for the First Interim Application Period. As the engagement progressed, Deloitte FAS presented to the GPR, typically on a bi-weekly basis, a budget and staffing plan. This plan was updated during this process to reflect new information including the actual time taken to perform certain tasks and revised estimates of the time to complete various aspects of the services or estimates of new tasks requested by the GPR. The attached represents the final numbers presented to the GPR as a part of this process. The actual fees incurred during the First Interim Application Period were approximately \$1.9 million less than anticipated primarily due to the impact of Hurricanes Irma and Maria.

6. Summaries of actual and necessary expenses incurred by Deloitte FAS for the First Interim Fee Application Period are attached hereto as Exhibit B-1, Exhibit B-2, Exhibit B-3,

Exhibit B-4, and Exhibit B-5 for the May, June, July, August, and September Statement Periods, respectively. Deloitte FAS does not charge for photocopying, out-going facsimile transmissions, long distance telephone calls or faxes, or the receipt of faxes. Deloitte FAS customarily charges for conference call expenses. These expenses are detailed in substantial compliance with the applicable Bankruptcy Rules, the Local Bankruptcy Rules, and the Interim Compensation Order.

7. The services rendered by Deloitte FAS during the First Interim Fee Application Period can be grouped into the categories set forth below. Deloitte FAS attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed are generally described below by category, with a more detailed description of the actual services provided set forth in the attached time detail for the May, June, July, August, and September Statement Periods attached hereto as Exhibit A-1, Exhibit A-2, Exhibit A-3, Exhibit A-4, and Exhibit A-5, respectively. These Exhibits also identify the professionals and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.<sup>3</sup>

8. Deloitte FAS and its affiliates are also providing services to the GPR unrelated to the Title III cases and the fees for which are not included herein. The services are aimed at assisting the GPR with respect to recovery from Hurricane Maria.

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<sup>3</sup> Rick Ferraro, a former managing director of Deloitte Consulting LLP, an affiliate of Deloitte FAS, retired on June 3, 2017. Subsequent to his retirement, Mr. Ferraro performed services for the Debtors as a subcontractor to Deloitte FAS (through a third-party staffing company) from June 4 – June 30 of the June Statement Period, and during the July – September Statement Periods. Mr. Ferraro's services are billed to Deloitte FAS at the hourly rate of \$375.38. With respect to the cost of Mr. Ferraro's services performed from June 4 – June 30 of the June Statement Period, and during the July – September Statement Periods, Deloitte FAS passed through this cost to the Debtors at the same hourly rate Deloitte FAS pays the staffing company for Mr. Ferraro's services. For the July – August Statement Period, Mr. Ferraro's actual and necessary expenses are included in Exhibit B-1, Exhibit B-2, Exhibit B-3 and Exhibit B-4 described above.

### **SUMMARY OF SERVICES PERFORMED**

9. This Interim Fee Application covers the fees incurred during the First Interim Fee Application Period. Deloitte FAS believes it appropriate to be compensated for the time spent in connection with these matters, and sets forth a narrative description of the services rendered for the Debtors and the time expended, organized by project task categories, as follows:

#### **A. Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Processes**

10. During the First Interim Fee Application Period, Deloitte FAS worked with personnel from GPR's Department of the Treasury ("Hacienda"), Office of Management and Budget ("OMB"), and numerous other agencies to evaluate payroll matters, the current processes and controls related to managing accounts payable, procurement and contracting processes, and disbursements in order to assist GPR in identifying potential cost reduction opportunities in FY17 and FY18, which included:

- Meeting with agency personnel to evaluate the processes for tracking accounts payable, requisition of goods/services, and approval/processing of disbursements to understand control gaps for remediation;
- Drafting summary flow charts to reflect the current processes at the agency level to track liabilities (accounts payable), initiate purchases (requisition orders), and request payment to external vendors from Hacienda;
- Drafting summary flow charts to reflect the current processes to initiate, approve and monitor vendor contractual agreements within GPR's centralized contracting system (known as "PCo"), as analyzed by Deloitte FAS;
- Drafting summary of observations, near-term remediation steps and long-term recommendations to assist GPR and its agencies to identify options to develop an

improved controls environment related to the tracking of liabilities, disbursements and fixed assets;

- Analyzing the data within the PCo system and the GPR’s controller’s office (the “Controller’s Office”) database to provide data-driven insights to Hacienda leadership on the contracts being approved in FY18 by amount, type and agency;
- Analyzing contracts from the Controller’s Office to assess whether the data on the physical contracts (e.g., vendor, category, term, and authorized amount) was consistent with the data in the PCo database;
- Preparing a work plan to identify potential cost savings related to GPR contracts at the agency level, including analyzing the effects of consolidating vendors and identifying anomalies with vendors and associated contracts for further assessment;
- Assisting the Debtors with analyzing cost savings compliance with the FY17 Executive Order by evaluating fiscal year-end documentation provided by the agencies to support asserted savings for presentation to the FOMB Advisors (as defined below); and
- Assisting the Department of Education in overseeing its consultants and software vendors by utilizing time-keeping technologies and other measures in order to evaluate options to remediate incorrect vacation accrual balances.

Period	Time Expended	Fees
May Statement Period	814.8 Hours	\$ 389,392.50
June Statement Period	570.4 Hours	\$ 266,704.50
July Statement Period	607.4 Hours	\$ 291,529.80
August Statement Period	426.4 Hours	\$ 207,128.10
September Statement Period	65.1 Hours	\$ 32,085.30
<b>Total Category First Interim Fee Application Period</b>	<b>2,484.1 Hours</b>	<b>\$ 1,186,840.20</b>

**B. FY17 Executive Order Cost Savings Certification**

8. During the May and June Statement Periods of the First Interim Fee Application Period, Deloitte FAS worked with Hacienda to evaluate the FY17 cost savings certifications (the “Certifications”) submitted by 12 GPR agencies (as identified by Hacienda leadership) related to the fiscal measures outlined in Executive Order No. 2017-001 sections 4 and 5, dated January 2, 2017 (the “FY17 Executive Order”). As part of the evaluation of the Certifications, Deloitte FAS requested and analyzed source documentation to assess whether such documents supported the categories of asserted savings set forth in the Certifications submitted by 12 GPR agencies by:

- Providing regular updates to Hacienda leadership, the PROMESA Oversight Board (“FOMB”) and its financial advisors, Ernst & Young (“E&Y”) and McKinsey & Co. (“McKinsey” and together with E&Y, the “FOMB Advisors”) on the amount of savings asserted by GPR agencies that had the requisite supporting documentation;
- Meeting with agency personnel to walk-through their Certifications and supporting documentation to gain an understanding of how asserted savings were derived;
- Preparing a summary analysis detailing key findings, issues and recommendations related to the FY17 Executive Order Certification process; and
- Preparing a detailed narrative for 7 of the 12 GPR agencies with asserted savings over \$1 million, which outlined types of savings asserted, whether the documentation provided supported the savings, and key issues identified during the review process.

Period	Time Expended	Fees
May Statement Period	178.0 Hours	\$ 99,272.10
June Statement Period	538.7 Hours	\$ 268,794.00
July Statement Period	-	\$ -
August Statement Period	-	\$ -
September Statement Period	-	\$ -
<b>Total Category First Interim Fee Application Period</b>	<b>716.7 Hours</b>	<b>\$ 368,066.10</b>



### **C. FY18 GPR Budget**

11. During the First Interim Fee Application Period, Deloitte FAS assisted OMB with respect to obtaining the data from select agencies needed to revise and report on actual spend versus what was budgeted (“Budget vs. Actual”) in the initial FY18 GPR budget (the “FY18 Budget”). Deloitte FAS provided additional support to assist the Debtors with the FY18 Budget and with the FY19 budgeting (the “FY19 Budget”) preparation as follows:

- Assisting with responses to inquiries from the FOMB Advisors related to the FOMB’s diligence of the FY18 Budget;
- Assisting with inquiries from the FOMB Advisors related to the reconciliation of the FY18 Budget to the PROMESA fiscal plan;
- Working with the Debtors and another of their professionals on the reconciliation of monthly liquidity reports with the Budget vs. Actual analyses;
- Assisting the Debtors with analyses of projected savings in the FY18 Budget as compared to the FY17 budget;
- Performing other analyses requested by OMB, the Puerto Rico Fiscal Agency & Financial Advisory Authority (“AAFAF”), and the FOMB Advisors with respect to the FY18 Budget submission;
- Assisting OMB by working with another of its professionals and specific agencies to assess and create a plan for the implementation of a contingent confidential cost savings initiative (the “Contingency Plan”);
- Reconciling monthly salaries by agency in the payroll software database (known as “RHUM”) with amounts provided by agency personnel to identify variances to help monitor payroll spend;

- Preparing analyses to assess the impact of new executive orders on the FY18 Budget; and
- Assisting OMB with preparing for the FY19 Budget, including the creation of templates for data collection and other resources associated with the transition to a zero based budget.

Period	Time Expended	Fees
May Statement Period	997.4 Hours	\$ 533,499.90
June Statement Period	609.1 Hours	\$ 322,698.90
July Statement Period	467.4 Hours	\$ 251,351.70
August Statement Period	775.7 Hours	\$ 407,658.60
September Statement Period	77.1 Hours	\$ 39,409.50
<b>Total Category First Interim Fee Application Period</b>	<b>2,926.7 Hours</b>	<b>\$ 1,554,618.60</b>

#### **D. FY18 Revenue Enhancement Initiatives**

9. During the First Interim Fee Application Period, Deloitte FAS assisted Hacienda with the development of work plans to support the implementation and monitoring of 18 revenue enhancement initiatives (collectively, the “Revenue Initiatives”) as identified in the PROMESA fiscal plan. These work plans were updated throughout the First Interim Fee Application Period based on periodic feedback from the Debtors and the FOMB Advisors. As part of this work, Deloitte FAS met regularly with members of the Hacienda leadership team and assisted with responses to inquiries from the FOMB Advisors and AAFAF related to the following:

- Establishing timelines for Revenue Initiative milestones;
- Advising on communications protocols to both GPR personnel and the general public outlining the Revenue Initiatives;
- Preparing collection projections for each Revenue Initiative;
- Refining the methodologies for monitoring and tracking the progress of the collections by Hacienda of the Revenue Initiatives against projections;

- Revising the work plans for the Revenue Initiatives based on feedback from Hacienda leadership, AAFAF, and the FOMB Advisors;
- Meeting with, and responding to inquiries from, the FOMB Advisors and AAFAF related to monthly reporting, scorecard evaluation and key performance indicators to be used to measure the progress of the Revenue Initiatives;
- Assisting Hacienda leadership with reporting to the FOMB with respect to the financial impact of tax abatements granted to the manufacturing and pharmaceutical industries;
- Assisting Hacienda leadership with the evaluation and implementation of plans related to additional revenue initiatives that, if implemented, might avoid having to undertake the Contingency Plan; and
- Assisting Hacienda leadership evaluate the capabilities of third-party vendor software tax solutions related to the implementation and monitoring of various Revenue Initiatives.

<b>Period</b>	<b>Time Expended</b>	<b>Fees</b>
May Statement Period	583.8 Hours	\$ 269,319.90
June Statement Period	651.8 Hours	\$ 283,580.70
July Statement Period	394.4 Hours	\$ 181,211.10
August Statement Period	521.6 Hours	\$ 236,486.10
September Statement Period	109.4 Hours	\$ 54,011.10
<b>Total Category First Interim Fee Application Period</b>	<b>2,261.0 Hours</b>	<b>\$ 1,024,608.90</b>

#### **E. GPR Modified Accrual Accounting Migration**

10. During the First Interim Fee Application Period, Deloitte FAS assisted central accounting leadership within Hacienda with respect to the development of a plan to migrate GPR financial reporting from cash basis accounting to a modified accrual accounting basis as required by FOMB for Budget vs. Actual reporting on a monthly basis. As part of this work, Deloitte FAS

assisted the Debtors by:

- Meeting with central accounting leadership within Hacienda to understand the current processes and procedures performed for a financial close;
- Evaluating the various versions of the accounting system (known as “PRIFAS”) being used by Hacienda and the largest agencies;
- Outlining the components (both systems and controls) that might be needed to complete the modified accrual migration for FOMB reporting; and
- Expanding the accounting migration plan to perform a 90-day assessment on the PeopleSoft systems to support financial reporting needs, which included meeting with stakeholders within Hacienda to understand the current deficiencies, variability of needs, and both near- and long-term goals to support a sustainable financial reporting infrastructure.

Period	Time Expended	Fees
May Statement Period	-	\$ -
June Statement Period	217.0 Hours	\$ 102,825.90
July Statement Period	497.1 Hours	\$ 233,854.20
August Statement Period	582.6 Hours	\$ 273,156.00
September Statement Period	-	\$ -
<b>Total Category First Interim Fee Application Period</b>	<b>1,296.7 Hours</b>	<b>\$ 609,836.10</b>

#### **F. Monthly Fee Statements / Schedules**

11. During the August and September Statement Periods of the First Interim Fee Application Period, Deloitte FAS’s paraprofessionals assisted in the preparation of its monthly fee statements. Deloitte FAS served its (i) First Monthly Fee Statement covering the period from May 3, 2017 through June 30, 2017 on September 19, 2017, (ii) Second Monthly Fee Statement covering the period from July 1, 2017 through August 31, 2017 on November 13, 2017, and (iii) Third Monthly Fee Statement on December 4, 2017, all in accordance with the Amended Interim

Compensation Order. The fees sought for the preparation of monthly fee statements and schedules represent 0.9% of the total fees requested for the First Interim Fee Application Period.

Period	Time Expended	Fees
May Statement Period	-	\$ -
June Statement Period	-	\$ -
July Statement Period	-	\$ -
August Statement Period	71.4 Hours	\$ 29,087.40
September Statement Period	102.8 Hours	\$ 35,329.20
<b>Total Category First Interim Fee Application Period</b>	<b>174.2 Hours</b>	<b>\$ 64,416.60</b>

#### **G. Plan, Supervise & Review**

12. During the First Interim Fee Application Period, Deloitte FAS planned and coordinated work streams to be performed, conducted reviews, performed analyses and quality control on work product, and discussed outstanding issues and information deficiencies, findings and potential resolutions and project strategies. During the First Interim Fee Application Period, Deloitte FAS had to review and revise its work plans and resource allocation on a regular basis in accordance with feedback from and prioritization of initiatives by the Debtors. On a weekly basis, Deloitte FAS personnel prepared status reports on its work streams and met with Hacienda, OMB and the Governor of Puerto Rico's Office ("Fortaleza") leadership to discuss work stream progress, obtain feedback and further direction. These tasks are reasonable and customary and serve to enable Deloitte FAS to act as advisor to the Debtors and increase the efficiency of work performed.

Period	Time Expended	Fees
May Statement Period	268.8 Hours	\$ 152,654.40
June Statement Period	316.9 Hours	\$ 171,019.41
July Statement Period	46.8 Hours	\$ 23,676.90
August Statement Period	83.2 Hours	\$ 39,282.20
September Statement Period	-	\$ -
<b>Total Category First Interim Fee Application Period</b>	<b>715.7 Hours</b>	<b>\$ 386,732.91</b>

#### **H. Project Management and Reporting Process for GPR Rightsizing Transformation**

13. During the First Interim Fee Application Period, Deloitte FAS worked with the

leadership of Hacienda, Fortaleza and the Departments of Economic Development, Family Services, and Public Safety (collectively, the “Designated Agencies”) to assist with the planning, assessment and implementation of GPR’s FY18 transformation initiatives (collectively, the “Transformation Initiatives”). As part of this process, Deloitte FAS assisted the Debtors with respect to:

- Obtaining and analyzing data from the Designated Agencies related to their respective Transformation Initiatives;
- Assisting the Debtors with analyses related to reconciling right-sizing savings initiatives in the FY18 Budget associated with detailed agency-level expense measures (both personnel and non-personnel), including collecting data to respond to related inquiries from AAFAF and the FOMB Advisors in templates provided;
- Supporting leadership of the Designated Agencies with identifying potential areas for transformation and providing analyses to connect the FY18 Budget with the PROMESA fiscal plan;
- Supporting leadership of the Designated Agencies with planning efforts related to the Transformation Initiatives, including communications, business case development, and restructuring options;
- Producing weekly and ad-hoc dashboards with performance indicators for Hacienda, Fortaleza and Designated Agency leadership to show progress on the Transformation Initiatives;
- Collaborating with leadership of Hacienda, Fortaleza and the Designated Agencies to set up and facilitate the use of proprietary project management software (“Project Central”) to assist with collecting and centralizing data, monitoring milestones and

evaluating the progress of the Transformation Initiatives outlined in the PROMESA fiscal plan;

- Preparing consolidated reports on agency actions to reduce cost using the templates provided by FOMB Advisors;
- Facilitating training sessions with GPR personnel on Project Central to enable additional enhanced reporting based on inputs from Designated Agencies employees involved in the Transformation Initiatives; and
- Preparing bi-weekly reports with input from Hacienda leadership and the Debtors' other professionals to provide updates on the Transformation, Cost Management, Revenue Enhancement, and Budget Initiatives for meetings with the PROMESA Executive Director, AAFAF and the FOMB Advisors.

Period	Time Expended	Fees
May Statement Period	1,021.7 Hours	\$ 470,120.40
June Statement Period	1,584.7 Hours	\$ 713,975.44
July Statement Period	627.3 Hours	\$ 283,892.78
August Statement Period	826.2 Hours	\$ 368,192.29
September Statement Period	-	\$ -
<b>Total Category First Interim Fee Application Period</b>	<b>4,059.9 Hours</b>	<b>\$1,836,180.90</b>

#### **I. Discounts Agreed to by Deloitte FAS and the Debtors**

14. During the First Interim Fee Application Period, Deloitte FAS and the Debtors agreed discounts on fees based on the executed FY17 contract ("FY17 Contract"), which expired on June 30, 2017 and the executed FY18 contract ("FY18 Contract"), which was effective on July 1, 2017 through present. The following describes the reduction in fees sought for the respective statement periods based on agreed-upon discounts in the FY17 Contract and FY18 Contract:

- **May Statement Period:** Pursuant to the FY17 contract ("FY17 Contract") between Deloitte FAS and the Debtors, Deloitte FAS agreed to apply a 10% discount (the "FY17

Discount”) to fees for services performed and billed after cumulative billings exceeded \$2.5 million, including amounts incurred prior to the Petition Date. Based on cumulative billings, Deloitte FAS reached the \$2.5 million fee threshold on May 20, 2017. All billings incurred on or after May 20, 2017 were subject to the FY17 Discount resulting in a reduction the compensation sought for the May Statement Period. Additionally, Deloitte FAS agreed to a maximum blended hourly rate of \$480.00 (the “FY17 Hourly Rate Cap”). After application of the FY17 Discount, Deloitte FAS’s blended average hourly rate for the May Statement Period was below the FY17 Blended Hourly Rate Cap.

- **June Statement Period:** All billings related to services performed for the June Statement Period (which total \$2,129,598.85) are also subject to the 10% reduction as part of the FY17 Discount. After application of the FY17 Discount, Deloitte FAS’s blended average hourly rate for the June Statement Period was below the FY17 Blended Hourly Rate Cap.
- **July, August, and September Statement Periods:** Pursuant to the FY18 contract between Deloitte FAS and the Debtors, effective July 1, 2017, Deloitte FAS agreed to a blended hourly rate cap of \$460.00 (the “FY18 Blended Hourly Rate Cap”). Any fees incurred above the FY18 Blended Hourly Rate Cap would be applied as a discount (the “FY18 Discount”).

The following table breaks out the aggregate discount of \$383,930.02 to fees sought for the First Interim Fee Application Period by statement period related to the FY17 and FY18 Contracts:



Statement Period	Contract	Fees at Contract Rates	Discount Applied	Net Fees Sought
May	FY17	\$ 1,914,259.20	\$ 71,012.97	\$ 1,843,246.23
June	FY17	\$ 2,129,598.85	\$ 212,959.88	\$ 1,916,638.96
July	FY18	\$ 1,265,516.48	\$ 50,932.48	\$ 1,214,584.00
August	FY18	\$ 1,561,090.69	\$ 49,024.69	\$ 1,512,066.00
September	FY18	\$ 160,835.10	\$ -	\$ 160,835.10
<b>Total First Interim Fee Application Period</b>		<b>\$ 7,031,300.31</b>	<b>\$ 383,930.02</b>	<b>\$ 6,647,370.29</b>

### **CERTIFICATE OF COMPLIANCE AND REQUEST FOR WAIVER**

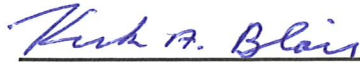
15. Attached hereto as Exhibit D is a declaration of Kirk Blair, the undersigned representative of Deloitte FAS. To the extent that the First Interim Fee Application does not comply in all respects with the requirements of the aforementioned rules, Deloitte FAS believes that such deviations are not material and respectfully requests that any such requirement be waived.

**WHEREFORE**, pursuant to the Amended Interim Compensation Order, Deloitte FAS respectfully requests that, for the period from May 3, 2017 through September 30, 2017, the Court (i) grant Deloitte FAS interim allowance of compensation in the amount of \$6,647,370.29 for professional services rendered during the First Interim Fee Application Period and reimbursement of actual and necessary expenses in the amount of \$441,830.04 for a total allowance of \$7,089,200.33, in each case on an interim basis, (ii) authorize and direct the Debtors to pay the foregoing amounts to the extent not previously paid, and (iii) grant such other and further relief as may be just and proper.

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Dated: December 13, 2017  
Parsippany, New Jersey

Respectfully submitted,

A handwritten signature in blue ink, reading "Kirk A. Blair", is positioned above a horizontal line.

Deloitte Financial Advisory Services LLP  
100 Kimball Drive  
Parsippany, New Jersey 07054  
Telephone: 973-602-5626  
Kirk Blair

DEBTORS' ADVISOR

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**EXHIBIT A-1**

**PROFESSIONAL SERVICES TIME DETAIL FOR THE MAY STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**MAY 3, 2017 THROUGH MAY 31, 2017**

**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT A-1 -PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Calimano-Colon, Alberto	Conduct analysis related to Government of Puerto Rico (GPR) top contracts for top 4 agencies compared to top unrecorded invoices by agency to identify potential cost savings opportunities.	\$ 429.00	2.1	\$ 900.90
5/3/2017	Calimano-Colon, Alberto	Assess Government of Puerto Rico (GPR) key contracts for top vendors to compare to largest invoices by agency to identify key spend areas for additional focus.	\$ 429.00	2.1	\$ 900.90
5/3/2017	Calimano-Colon, Alberto	Conduct evaluation of largest Government of Puerto Rico (GPR) contracts by agency to identify key risk areas of spend by category.	\$ 429.00	1.1	\$ 471.90
5/3/2017	Calimano-Colon, Alberto	Meet with J. Schwendeman (Deloitte), C. Theocharidis (Deloitte) on additional analyses to include in Accounts Payable, Payroll, Federal Funds, and Misclassification slides for Hacienda presentation.	\$ 429.00	0.8	\$ 343.20
5/3/2017	Cortez, Berto	Meeting with J. Marrero (OMB - Director) to discuss remaining contract analyses to be completed in order to address FY17 contract assessment.	\$ 585.00	0.8	\$ 468.00
5/3/2017	Cortez, Berto	Meeting with J. Marrero (OMB - Director) to discuss contract evaluation process for remaining FY17 costs.	\$ 585.00	0.8	\$ 468.00
5/3/2017	Cortez, Berto	Evaluated updated analysis of FY18 budget for the General Fund to assess implications to contract spend for evaluation of impact to agency spend.	\$ 585.00	0.7	\$ 409.50
5/3/2017	Cortez, Berto	Reviewed proposed FY18 contract expenditures to assess key areas of reduction by contract category from FY17 to compare to proposed FY18.	\$ 585.00	0.7	\$ 409.50
5/3/2017	Cortez, Berto	Meeting with O. Hernandez (BDO) to discuss updated A/P analysis for inclusion in cost management schedule.	\$ 585.00	0.6	\$ 351.00
5/3/2017	Cortez, Berto	Meeting with K. Blair, J. Schwendeman (all Deloitte) to discuss payables/payroll work streams, including information needed to understand the A/P funds flow.	\$ 585.00	0.6	\$ 351.00
5/3/2017	Cortez, Berto	Draft email to R. Pereira, C Theocharidis (Deloitte) regarding outline of contract evaluation process to be followed for FY17.	\$ 585.00	0.3	\$ 175.50
5/3/2017	Cortez, Berto	Evaluate analysis for Top 10 creditors for the Police Dept., Dept. of Corrections, and Dept. of Transportation prior to distribution to Hacienda.	\$ 585.00	0.3	\$ 175.50
5/3/2017	Cortez, Berto	Review unrecorded accounts payable analysis at agency level.	\$ 585.00	0.3	\$ 175.50
5/3/2017	Cortez, Berto	Review analysis of third party payroll cost reductions to prepare follow up questions for BDO.	\$ 585.00	0.4	\$ 234.00
5/3/2017	Cortez, Berto	Draft work plan for contract evaluation based on updated FY17 data from OMB.	\$ 585.00	0.8	\$ 468.00
5/3/2017	Diaz Hernandez, Miguel	Prepare analysis of contracts to evaluate cost reductions by agencies to present to J. Aponte (Office of Management Budget).	\$ 429.00	1.6	\$ 686.40
5/3/2017	Diaz Hernandez, Miguel	Prepare analysis of purchase orders to identify contracts, invoice that match with purchase orders to help assess validity for agencies.	\$ 429.00	1.4	\$ 600.60
5/3/2017	Schwendeman, Jeffrey	Conduct data analysis procedures to check third party unrecorded accounts payable analysis for specific agencies.	\$ 546.00	1.6	\$ 873.60
5/3/2017	Schwendeman, Jeffrey	Perform analysis of third party work plans for payroll cost reductions and estimated timing for completion.	\$ 546.00	1.4	\$ 764.40

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-1 -PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Schwendeman, Jeffrey	Meeting with C. Vasquez and J. Gotos (BDO) about current unrecorded accounts payable and payroll savings work streams and progress.	\$ 546.00	1.3	\$ 709.80
5/3/2017	Schwendeman, Jeffrey	Meet with R. Guerra (PR - Hacienda Accounting) to discuss the nature, magnitude of third party cost savings identified to date.	\$ 546.00	1.1	\$ 600.60
5/3/2017	Schwendeman, Jeffrey	Prepare for meeting with J. Gotos (BDO), O. Hernandez (BDO) by preparing agenda to outline key issues, supporting documentation to assess FY17 payroll cost initiatives.	\$ 546.00	0.6	\$ 327.60
5/3/2017	Schwendeman, Jeffrey	Discussion with R. Guerra (GPR) regarding accounts payable system aging capabilities.	\$ 546.00	0.4	\$ 218.40
5/3/2017	Schwendeman, Jeffrey	Prepare updated weekly status report on BDO cost savings projects, identified findings and open issues.	\$ 546.00	1.7	\$ 928.20
5/3/2017	Stover, Kate	Meeting with J. Schwendeman (Deloitte) to discuss analysis of payroll at agency level to assess potential costs reductions in FY18.	\$ 507.00	0.3	\$ 152.10
5/3/2017	Theocharidis, Costas	Analyze specific contracts under Department of Justice per request by J. Schwendeman (Deloitte) in order to cross-reference information to the inventory of unrecorded payables.	\$ 507.00	0.4	\$ 202.80
5/3/2017	Theocharidis, Costas	Meeting with R. Cortez, K. Blair, J. Schwendeman, V. Valencia, A. Calimano (all Deloitte) to discuss status of payables/payroll work streams, assessing information from third party gathering more information to map out the A/P process flow.	\$ 507.00	0.9	\$ 456.30
5/3/2017	Theocharidis, Costas	Prepare analysis for Top 10 creditors for the Police Dept., Dept. of Corrections, Dept. of Transportation per request by J. Schwendeman (Deloitte) leveraging the Contract List provided by J. Russe (GPR/Director at Controller's Office) on April 27.	\$ 507.00	2.4	\$ 1,216.80
5/3/2017	Theocharidis, Costas	Review analysis prepared by V. Valencia (Deloitte) on May 3 regarding top unrecorded account payable invoices, top contracts vs. unrecorded invoices.	\$ 507.00	0.4	\$ 202.80
5/3/2017	Theocharidis, Costas	Update third party review matrix for documentation received related to improper payments made to employees (no longer 'active' status) at the Dept. of Education.	\$ 507.00	0.7	\$ 354.90
5/3/2017	Valencia, Veronica	Perform analysis of the outstanding invoice listing to prepare stratification of the population of invoices to identify biggest contracts for Police Dept., Justice Dept., Corrections Dept., Transportation Dept., Dept. of Children and Family.	\$ 429.00	1.7	\$ 729.30
5/3/2017	Valencia, Veronica	Attending meeting with R. Cortez (Deloitte), K. Blair (Deloitte), J. Schwendeman (Deloitte), C. Theocharidis (Deloitte), A. Calimano (Deloitte) to discuss general status of payables/payroll work streams, identify next steps for 10 biggest agencies.	\$ 429.00	0.7	\$ 300.30
5/3/2017	Valencia, Veronica	Draft deliverable with data gathered in invoice stratification analysis (Police Dept., Justice Dept., Corrections Dept., Transportation Dept., Dept. of Children and Family).	\$ 429.00	0.4	\$ 171.60

**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT A-1 -PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Valencia, Veronica	Summarize outstanding invoices to compare to the Government of Puerto Rico's (GPR) largest contracts in order to understand the larger segments of business and identify cost savings.	\$ 429.00	1.6	\$ 686.40
5/3/2017	Valencia, Veronica	Meet with J. Schwendeman (Deloitte) to discuss update on analysis of contracts vs. outstanding invoices for 5 agencies (Police Dept., Justice Dept., Corrections Dept., Transportation Dept., Dept. of Children and Family) in order to identify contracts with potential cost savings.	\$ 429.00	0.2	\$ 85.80
5/4/2017	Blair, Kirk	Review memo analysis outlining the Government of Puerto Rico's current contracting practices to assess potential areas where there may be control gaps and prospective areas to reduce vendor spend.	\$ 621.00	2.3	\$ 1,428.30
5/4/2017	Calimano-Colon, Alberto	Discussion with J. Schwendeman (Deloitte), C. Theocharidis (Deloitte), R. Cortez (Deloitte) on additional analyses to include in Accounts Payable, Payroll, Federal Funds, and Misclassification slides for Hacienda presentation.	\$ 429.00	0.8	\$ 343.20
5/4/2017	Calimano-Colon, Alberto	Prepare cost reduction work stream weekly activity report addressing Accounts Payable (AP), DOH, DOE work plans, and next steps.	\$ 429.00	1.1	\$ 471.90
5/4/2017	Calimano-Colon, Alberto	Discussion with C. Vazquez, O. Hernandez, and J. Gotos (All BDO) to address GPR cost reduction items pertaining to Accounts Payable (AP), Payroll, and DOH for preparation of summary to present to Hacienda.	\$ 429.00	0.9	\$ 386.10
5/4/2017	Calimano-Colon, Alberto	Assess documentation / data/ information related to third party Health Department Federal Funds Reconciliation, including follow up items.	\$ 429.00	1.1	\$ 471.90
5/4/2017	Calimano-Colon, Alberto	Meeting to assess Accounts Payable (AP), Payroll, DOH, and DOE financial data received from BDO for inclusion in updated analysis.	\$ 429.00	0.9	\$ 386.10
5/4/2017	Calimano-Colon, Alberto	Assess documentation / data / information related to third party Status Report on the Department of Health.	\$ 429.00	1.1	\$ 471.90
5/4/2017	Calimano-Colon, Alberto	Assess documentation / data / information related to third party accounting misclassifications for DOH, including reimbursement awards, advance awards.	\$ 429.00	1.1	\$ 471.90
5/4/2017	Calimano-Colon, Alberto	Updated third party Document Cost Reduction Matrix pertaining to Accounts Payable (AP) per agency for inclusion in presentation to Hacienda.	\$ 429.00	0.9	\$ 386.10
5/4/2017	Cortez, Berto	Review cost management draft analysis to provide comments regarding additional support required for contracts analysis, accounts payable process, and liabilities.	\$ 585.00	1.3	\$ 760.50
5/4/2017	Cortez, Berto	Meeting with R. Maldonado (OMB - Deputy Director) to assess additional contract analysis required to address FY17 data requirements by category.	\$ 585.00	0.5	\$ 292.50
5/4/2017	Cortez, Berto	Meeting with R. Maldonado (OMB - Deputy Director) and J. Roa (OMB) to address the impact of cost reduction initiatives in the FY18 budgets for the Departments of Education, Health, and Corrections.	\$ 585.00	1.3	\$ 760.50
5/4/2017	Cortez, Berto	Prepare analysis related to potential FY17 cost savings to identify payroll cost reductions, including follow up points for additional support.	\$ 585.00	1.2	\$ 702.00

**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/4/2017	Cortez, Berto	Review detailed cost savings analysis by category to provide comments on additional support to request from agencies for asserted savings.	\$ 585.00	1.1	\$ 643.50
5/4/2017	Cortez, Berto	Meeting with O. Hernandez, C. Vazquez, J. Gotos (BDO team) to discuss updated status of cost savings initiatives, with a focus on evaluation of current accounts payable balance.	\$ 585.00	1.1	\$ 643.50
5/4/2017	Cortez, Berto	Follow up call with O. Hernandez, J. Gotos (BDO) regarding data provided supporting payroll cost savings for inclusion in client status update.	\$ 585.00	0.4	\$ 234.00
5/4/2017	Cortez, Berto	Call with M. Sullivan (BDO) to discuss cost savings coordination to align work streams for effective reporting to client.	\$ 585.00	0.3	\$ 175.50
5/4/2017	Diaz Hernandez, Miguel	Meet with K. Stover and T. Hurley (both Deloitte) to discuss budget variances between agencies, go forward strategy in obtaining cancelled contracts.	\$ 429.00	2.6	\$ 1,115.40
5/4/2017	Diaz Hernandez, Miguel	Prepare analysis of contract evaluations' to identify status of activities, key milestones to present to J. Aponte (Office of Management Budget).	\$ 429.00	0.4	\$ 171.60
5/4/2017	Diaz Hernandez, Miguel	Prepare analysis of Executive Orders 2017-001, 2017-003 issued by the Governor of Puerto Rico related to fiscal control measures to help assess savings that map to initiatives.	\$ 429.00	1.7	\$ 729.30
5/4/2017	Diaz Hernandez, Miguel	Meet with M. Pablos (Controller of PR Lottery Administration) to discuss budget variances between projected revenues versus actuals.	\$ 429.00	0.1	\$ 42.90
5/4/2017	Kennedy, Cade	Review cost management work plan draft for update on plan, allocate responsibilities amongst staff for go forward activities to support contracts analysis, accounts payable process, and liabilities.	\$ 546.00	1.6	\$ 873.60
5/4/2017	Schwendeman, Jeffrey	Analyze historical financial statements and Conway FY2017 cash analysis to assess accounts payable differences.	\$ 546.00	1.9	\$ 1,037.40
5/4/2017	Schwendeman, Jeffrey	Perform analysis of third party work plan for unrecorded accounts payable process and plans to expedite weekly accounts payable reporting.	\$ 546.00	1.6	\$ 873.60
5/4/2017	Schwendeman, Jeffrey	Perform analysis of third party FY 2017 cash report and assumptions used for accounts payable roll forward.	\$ 546.00	1.4	\$ 764.40
5/4/2017	Schwendeman, Jeffrey	Perform analysis of third party FY2017 cash analysis and accounts payable roll forward.	\$ 546.00	1.4	\$ 764.40
5/4/2017	Schwendeman, Jeffrey	Meeting with O. Rodriguez (PR - Asst. Secretary of Central Accounting) and C. Vasquez (BDO) regarding plans to improve entry of invoices into the accounts payable system and track unrecorded accounts payable.	\$ 546.00	1.3	\$ 709.80
5/4/2017	Schwendeman, Jeffrey	Meeting with C. Theocharidis, A. Colon (Deloitte), O. Hernandez (BDO), J. Gotos (BDO). to discuss payroll cost initiatives and identified savings at Department of Health.	\$ 546.00	1.1	\$ 600.60
5/4/2017	Schwendeman, Jeffrey	Meetings with R. Guerra (GPR) regarding accounts payable system and unrecorded liabilities.	\$ 546.00	0.9	\$ 491.40
5/4/2017	Schwendeman, Jeffrey	Prepare list of follow up questions on cost reduction projects for C. Vasquez (BDO).	\$ 546.00	0.4	\$ 218.40

**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT A-1 -PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/4/2017	Schwendeman, Jeffrey	Prepare list of questions and talking points in advance of meeting with BDO to discuss transitory employee analysis.	\$ 546.00	0.4	\$ 218.40
5/4/2017	Schwendeman, Jeffrey	Meeting with V. Valencia, C. Theocharidis, A. Colon (Deloitte) regarding third party cost reduction project management tasks.	\$ 546.00	0.4	\$ 218.40
5/4/2017	Theocharidis, Costas	Meeting with H. Cruz (OMB-based BDO project manager) to discuss draft supporting documentation as of May 3 related to Employee Population for the Departments / agencies in scope.	\$ 507.00	1.2	\$ 608.40
5/4/2017	Theocharidis, Costas	Meeting with H. Cruz (BDO), J. Gotos (BDO), C. Vasquez (BDO), J. Schwendeman (Deloitte) to discuss the findings in the draft OMB report on April 28 regarding the validation of transitory/irregular employees.	\$ 507.00	1.1	\$ 557.70
5/4/2017	Theocharidis, Costas	Meeting with O. Hernandez (BDO), J. Gotos (BDO), C. Vasquez (BDO), W. Rodriguez (BDO), J. Schwendeman (Deloitte), A. Colon (Deloitte) to discuss progress in regards to accounting misclassifications, federal funds reconciliation, payroll, payables work streams.	\$ 507.00	1.1	\$ 557.70
5/4/2017	Theocharidis, Costas	Review the status report for Dept. of Health sent May 4, as it relates to Correction of Payroll, Accounts Payable, Fed Fund Reconciliation Process to understand progress being related to reconciliation findings/adjustments, savings that may be realized.	\$ 507.00	0.9	\$ 456.30
5/4/2017	Valencia, Veronica	Meeting with J. Gotos (BDO), O. Hernandez (BDO) to discuss outstanding AP reconciliation process progress to understand the nature of the reconciling items found (savings or account misclassifications).	\$ 429.00	1.1	\$ 471.90
5/4/2017	Valencia, Veronica	Meeting with BDO (O. Hernandez) to address their accounts payable procedures, discuss updates on progress to identify any gaps in the process.	\$ 429.00	1.0	\$ 429.00
5/4/2017	Valencia, Veronica	Meet with R. Guerra (Hacienda) regarding accounts payable system, including unrecorded liabilities to understand overall process to analyze for potential inefficiencies / risks at agency level.	\$ 429.00	0.9	\$ 386.10
5/4/2017	Valencia, Veronica	Prepare summary notes of meeting with G. Diaz (BDO) to benchmark progress and offer recommendations to optimize work performed.	\$ 429.00	0.1	\$ 42.90
5/5/2017	Calimano-Colon, Alberto	Assess documentation / data / information related to the Federal Funds reconciliation for inclusion in updated analysis.	\$ 429.00	1.2	\$ 514.80
5/5/2017	Calimano-Colon, Alberto	Update cost reduction week activity report for GPR (client) to identify progress made to client.	\$ 429.00	0.9	\$ 386.10
5/5/2017	Calimano-Colon, Alberto	Assess documentation / data / information related to Schedule A - Employee Roster Analysis for inclusion in updated analysis.	\$ 429.00	1.1	\$ 471.90
5/5/2017	Calimano-Colon, Alberto	Evaluate open source information related to Puerto Rico fiscal crisis to identify areas not addressed by current analysis.	\$ 429.00	1.2	\$ 514.80



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Date	Professional	Description	Rate	Hours	Fees
5/5/2017	Calimano-Colon, Alberto	Cost reduction team meeting, including J. Schwendeman (Deloitte), C. Theocharidis (Deloitte) to discuss Accounts Payable (AP), Payroll, DOH, and DOE work plans for updates based on new financial data obtained from BDO O. Hernandez.	\$ 429.00	0.4	\$ 171.60
5/5/2017	Calimano-Colon, Alberto	Updated third party Document Cost Reduction analysis to include updated Accounts Payable (AP) data listed by agency for inclusion in summary for Hacienda presentation.	\$ 429.00	0.4	\$ 171.60
5/5/2017	Cortez, Berto	Update contract work plan to include additional tasks based on discussions with J. Aponte and J. Marrero (OMB) regarding contract evaluation goals.	\$ 585.00	0.7	\$ 409.50
5/5/2017	Cortez, Berto	Evaluate agency level employee file to address transitory employee open items, including follow up requests for additional data.	\$ 585.00	0.6	\$ 351.00
5/5/2017	Cortez, Berto	Develop analysis for R. Maldonado (OMB - Deputy Director) regarding status of FY17 contract savings analysis, including potential issues.	\$ 585.00	0.6	\$ 351.00
5/5/2017	Cortez, Berto	Call with J. Doyle (Deloitte) to discuss high level A/P process control issues regarding the aging and payroll for transitory employees.	\$ 585.00	0.6	\$ 351.00
5/5/2017	Cortez, Berto	Meeting with V. Valencia, C. Theocharidis, and A. Colon (Deloitte) regarding cost reduction initiative status for presentation to Hacienda.	\$ 585.00	0.6	\$ 351.00
5/5/2017	Cortez, Berto	Meeting with (OMB Director) J. Marrero to discuss potential contract savings based on FY17 analysis.	\$ 585.00	0.4	\$ 234.00
5/5/2017	Cortez, Berto	Draft email to J. Schwendeman (Deloitte) outlining revised tasks for FY17 contract evaluation process based on client feedback.	\$ 585.00	0.2	\$ 117.00
5/5/2017	Cortez, Berto	Draft email to J. Aponte (OMB) with updated work plan, including updated steps to address agency level checks on cost savings.	\$ 585.00	0.2	\$ 117.00
5/5/2017	Cortez, Berto	Discussion with R. Maldonado (OMB - Deputy Director) regarding contract cost savings initiative milestones, including additional data needed for FY17.	\$ 585.00	0.2	\$ 117.00
5/5/2017	Cortez, Berto	Draft email to J. Vazquez (Deloitte) regarding transitory employees because of impact on cost savings analysis for Hacienda.	\$ 585.00	0.1	\$ 58.50
5/5/2017	Schwendeman, Jeffrey	Prepare memorandum on accounts payable system, current risks and limitations.	\$ 546.00	1.8	\$ 982.80
5/5/2017	Schwendeman, Jeffrey	Analyze 2014 financial statement disclosures regarding accounts payable and potential impact on current balance.	\$ 546.00	1.5	\$ 819.00
5/5/2017	Schwendeman, Jeffrey	Analyze historical financial statements and third party FY2017 cash analysis to assess accounts payable differences.	\$ 546.00	0.8	\$ 436.80
5/5/2017	Schwendeman, Jeffrey	Meeting with H. Cruz (BDO) regarding analysis of transitory employee cost savings and validation procedures.	\$ 546.00	0.8	\$ 436.80
5/5/2017	Schwendeman, Jeffrey	Analyze cost reductions progress to date and estimated timing for completion.	\$ 546.00	0.7	\$ 382.20
5/5/2017	Schwendeman, Jeffrey	Meeting with J. Gotos (BDO) regarding timing of payroll cost savings procedure roll out to other agencies.	\$ 546.00	0.7	\$ 382.20

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Date	Professional	Description	Rate	Hours	Fees
5/5/2017	Schwendeman, Jeffrey	Prepare follow up questions on cost reduction projects for C. Vasquez (BDO).	\$ 546.00	0.3	\$ 163.80
5/5/2017	Schwendeman, Jeffrey	Meeting with R. Cortez, V. Valencia, C. Theocharidis, A. Colon (Deloitte) regarding cost reduction project management tasks.	\$ 546.00	0.6	\$ 327.60
5/5/2017	Schwendeman, Jeffrey	Meeting with C. Vasquez (BDO) regarding cost savings project milestones and timing for completion.	\$ 546.00	0.5	\$ 273.00
5/5/2017	Theocharidis, Costas	Call with R. Cortez, J. Schwendeman, A. Calimano-Colon, V. Valencia (all Deloitte) to discuss the existing A/P process status of payroll budget for irregular/transitory employees at the Dept. of Education.	\$ 507.00	0.6	\$ 304.20
5/5/2017	Theocharidis, Costas	Review Employee Roster Analysis to gain an understanding of the total number of transitory/irregular employees, budgeted payroll expense by department, the allocation for each principal source of funds (general, federal, state, mixed), the number of agencies that provided complete/incomplete/did not provide information.	\$ 507.00	0.7	\$ 354.90
5/5/2017	Theocharidis, Costas	Prepare analysis of transitory/irregular employees, in order to respond to questions from R. Cortez (Deloitte) regarding how transitory/irregular employees are being defined, the different sources of general/federal/state/mixed funds, list of agencies in/out of scope.	\$ 507.00	0.9	\$ 456.30
5/5/2017	Valencia, Veronica	Call with R. Cortez, J. Schwendeman, A. Calimano-Colon, C. Theocharidis (all Deloitte) to understand overall existing payables process and status of payroll budget for irregular/transitory employees.	\$ 429.00	0.6	\$ 257.40
5/5/2017	Valencia, Veronica	Prepare for meeting with R. Cortez, J. Schwendeman, C. Theocharidis, A. Calimano (Deloitte) to discuss status of payables/payroll for future analyses of cost savings.	\$ 429.00	0.5	\$ 214.50
5/5/2017	Valencia, Veronica	Call with G. Diaz (BDO) to discuss follow-up questions from meeting on 5/4 regarding findings during their accounts payable (AP) reconciliation process for cost savings.	\$ 429.00	0.2	\$ 85.80
5/5/2017	Valencia, Veronica	Prepare follow-up email to G. Diaz (BDO) related to previous discussion held regarding Accounts Payable (AP) reconciliation process, clarify questions on findings related to reconciling items (savings or re-assignments).	\$ 429.00	0.2	\$ 85.80
5/8/2017	Calimano-Colon, Alberto	Evaluation of updated cost savings data for inclusion in analysis to be presented to Hacienda.	\$ 429.00	0.6	\$ 257.40
5/8/2017	Calimano-Colon, Alberto	Evaluation of updated accounts payable data for inclusion in analysis to be presented to Hacienda.	\$ 429.00	0.5	\$ 214.50
5/8/2017	Calimano-Colon, Alberto	Evaluation of updated payroll data for inclusion in analysis to be presented to Hacienda.	\$ 429.00	0.4	\$ 171.60
5/8/2017	Calimano-Colon, Alberto	Evaluation of updated accounting reclassification data for inclusion in analysis to be presented to Hacienda.	\$ 429.00	0.6	\$ 257.40
5/8/2017	Calimano-Colon, Alberto	Developed list of questions in advance of weekly cost reduction project status meeting.	\$ 429.00	0.4	\$ 171.60
5/8/2017	Calimano-Colon, Alberto	Discussion with O. Hernandez (BDO) regarding identification of cost savings recommendations, including items relating to payroll and accounts payable.	\$ 429.00	2.4	\$ 1,029.60

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Date	Professional	Description	Rate	Hours	Fees
5/8/2017	Calimano-Colon, Alberto	Analysis of cost reduction data relating to fiscal year end accounts payable procedures, including potential risks.	\$ 429.00	1.1	\$ 471.90
5/8/2017	Calimano-Colon, Alberto	Prepare cost saving project work plan for monitoring cost savings projects, including key milestones at request of Hacienda.	\$ 429.00	1.6	\$ 686.40
5/8/2017	Calimano-Colon, Alberto	Prepare list of talking points relating to current status of cost savings projects.	\$ 429.00	0.6	\$ 257.40
5/8/2017	Cortez, Berto	Prepared analysis of FY17 contract spend to date by category code to evaluate key areas for cost savings focus.	\$ 585.00	0.7	\$ 409.50
5/8/2017	Cortez, Berto	Call with O. Hernandez, J. Gotos (BDO) to discuss updated cost savings analysis and focusing on revised payroll data from agencies for terminated employees.	\$ 585.00	0.6	\$ 351.00
5/8/2017	Cortez, Berto	Prepared analysis related to FY17 anticipated savings related to payroll by agency as part of budget diligence requests from Hacienda.	\$ 585.00	0.4	\$ 234.00
5/8/2017	Cortez, Berto	Call with J. Velez, V. Valencia (Deloitte) to discuss accounts payable work stream status and go-forward plan based on new purchase order data provided on 5/05.	\$ 585.00	0.4	\$ 234.00
5/8/2017	Cortez, Berto	Call with J. Velez, V. Valencia (Deloitte) to discuss immediate action items for contract data access for the Department of Education and Department of Corrections to identify potential cancellations to capture FY17 savings.	\$ 585.00	0.2	\$ 117.00
5/8/2017	Diaz Hernandez, Miguel	Call with R. Cortez, K. Stover, M. Gomez, and C. Kennedy (all Deloitte) to discuss work stream status and go-forward plan to obtain cancelled contracts from agencies.	\$ 429.00	0.5	\$ 214.50
5/8/2017	Diaz Hernandez, Miguel	Prepare analysis of contract database from Controller's department to identify contracts that are not present in Office of Management Budget database.	\$ 429.00	1.7	\$ 729.30
5/8/2017	Diaz Hernandez, Miguel	Meet with K. Stover and M. Gomez (Deloitte) to discuss overview of contract evaluations in order to assist Office of Management Budget in defining essential and non-essential contracts.	\$ 429.00	1.1	\$ 471.90
5/8/2017	Diaz Hernandez, Miguel	Update analysis of contract evaluation with additional information as of 5/07 to help assess of contracts, duplicate contracts, and areas of cost savings.	\$ 429.00	3.4	\$ 1,458.60
5/8/2017	Diaz Hernandez, Miguel	Prepare analysis of revenue initiatives to assess projections of lottery revenues to present to F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 429.00	1.3	\$ 557.70
5/8/2017	Gomez, Mildred	Draft contract evaluation template to be used by contractors when reviewing new contracts, purchase orders, and requisition orders to present to J. Aponte (Office of Management Budget).	\$ 429.00	2.4	\$ 1,029.60
5/8/2017	Gomez, Mildred	Meet with K. Stover and M. Diaz (all Deloitte) to discuss main focus areas for contract evaluation in order to communicate to agencies.	\$ 429.00	1.0	\$ 429.00
5/8/2017	Gomez, Mildred	Call with R. Cortez, K. Stover, C. Kennedy, and M. Hernandez (all Deloitte) to discuss work stream status and go-forward plan based on information received from agencies as of 5/05.	\$ 429.00	0.5	\$ 214.50
5/8/2017	Gomez, Mildred	Prepare contract database regarding Fiscal Plan of PR to be used as substantiation for cost savings.	\$ 429.00	0.1	\$ 42.90

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Date	Professional	Description	Rate	Hours	Fees
5/8/2017	Hurley, Timothy	Draft summary analysis of various Chapter 9 cases to understand practices for paying vendor accounts and developing creditor list / matrix.	\$ 621.00	2.2	\$ 1,366.20
5/8/2017	Kennedy, Cade	Update work plan for cost management work stream to address short-term needs to substantiate cancelled contracts.	\$ 546.00	2.1	\$ 1,146.60
5/8/2017	Kennedy, Cade	Call with R. Cortez, K. Stover, M. Gomez, M. Hernandez (all Deloitte) to discuss work stream status and go-forward plan based on new purchase order data provided on 5/05.	\$ 546.00	0.5	\$ 273.00
5/8/2017	Kennedy, Cade	Review current analysis of cancelled contracts in FY17 in order to assess next steps to analyze additional contracts to help quantify estimated savings that could roll into FY18.	\$ 546.00	0.4	\$ 218.40
5/8/2017	Kennedy, Cade	Call with R. Cortez (Deloitte) to discuss immediate action items for contract data access for the Department of Education and Department of Corrections.	\$ 546.00	0.2	\$ 109.20
5/8/2017	Pereira, Ravin	Analyze the Accounts Payable roll-forward summary for FY2014 to understand the logic assumptions involved in their FY2018 Accounts Payable estimations prior to our meeting with R. Guerra (Hacienda).	\$ 429.00	1.3	\$ 557.70
5/8/2017	Pereira, Ravin	Review the Outstanding Invoice Inventory report for FY 2014, FY 2015 to reconcile the YE A/P Balances against the ones used on the AP Projection report to discuss findings with R. Guerra (Hacienda).	\$ 429.00	1.6	\$ 686.40
5/8/2017	Pereira, Ravin	Meet with J. Gotos (BDO) and C. Vazquez (BDO) to discuss the questionnaire with regard to the outstanding Invoice inventory report.	\$ 429.00	0.6	\$ 257.40
5/8/2017	Pereira, Ravin	Meet with A. Colon (Deloitte), J. Schwendeman (Deloitte), and J. Gotos (BDO) to raise concerns related to the applicability of the invoice tracking process to determine YE A/P.	\$ 429.00	1.6	\$ 686.40
5/8/2017	Pereira, Ravin	Meet with J. Schwendeman (Deloitte) and J. Gotos (BDO) to discuss timing for closing of books by fiscal year end as well as to obtain the list of activities performed by BDO along with their status and completion timeline.	\$ 429.00	0.6	\$ 257.40
5/8/2017	Pereira, Ravin	Meet with J. Schwendeman (Deloitte), C. Vazquez (BDO), and J. Goetz (BDO) to discuss key control issues related to FYE A/P estimation process performed by Hacienda including the identification of potential risks/shortcoming.	\$ 429.00	0.9	\$ 386.10
5/8/2017	Pereira, Ravin	Meet with R. Cortez (Deloitte), K. Stover (Deloitte), V. Valencia (Deloitte), and J. Schwendeman (Deloitte) to highlight the open data issues identified in the Invoice tracking process performed by BDO	\$ 429.00	0.7	\$ 300.30
5/8/2017	Pereira, Ravin	Meet with J. Gotos (BDO) to discuss key steps performed by BDO with regard to the A/P Invoice tracking process to include/update the A/P Memo for delivery to R. Guerra (Hacienda).	\$ 429.00	1.7	\$ 729.30
5/8/2017	Schwendeman, Jeffrey	Analyze accounts payable roll-forward from 2014 to assess reserve amount.	\$ 546.00	1.3	\$ 709.80
5/8/2017	Schwendeman, Jeffrey	Analyze schedules of accounts payable for fiscal year ends 2014 and 2015 to assess potential current balances.	\$ 546.00	1.6	\$ 873.60

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Date	Professional	Description	Rate	Hours	Fees
5/8/2017	Schwendeman, Jeffrey	Meeting with R. Cortez, K. Stover, V. Valencia and R. Pereira regarding open data issues on cost savings projects.	\$ 546.00	0.7	\$ 382.20
5/8/2017	Schwendeman, Jeffrey	Meeting with R. Pereira (Deloitte), C. Vasquez, J. Gotos (BDO) to discuss issues relating to fiscal year end accounts payable procedures, as well as, potential risks.	\$ 546.00	0.9	\$ 491.40
5/8/2017	Schwendeman, Jeffrey	Meeting with R. Pereira (Deloitte) and C. Vasquez, J. Gotos and W. Rodriguez (BDO) to discuss timing for closing of books by fiscal year.	\$ 546.00	0.6	\$ 327.60
5/8/2017	Schwendeman, Jeffrey	Meeting with R. Pereira, A. Colon (Deloitte), J. Gotos (BDO), O. Hernandez (BDO) to discuss identified cost savings and issues relating to accounts payable, payroll and accounting reclassification projects.	\$ 546.00	1.6	\$ 873.60
5/8/2017	Schwendeman, Jeffrey	Prepare cost saving project work plan for monitoring key initiatives including the rejection of contracts, assessment of accounts payable, identification of cancelled requisition orders.	\$ 546.00	1.7	\$ 928.20
5/8/2017	Schwendeman, Jeffrey	Prepare outline of key items related to FY17 cost savings initiatives to understand where the key reductions are going to come from, both from type of savings / agencies to contribute.	\$ 546.00	0.8	\$ 436.80
5/8/2017	Schwendeman, Jeffrey	Develop list of key items to address with cost reduction team, including work being performed to identify unrecorded liabilities, methodologies used by agencies to identify essential / non-essential services.	\$ 546.00	0.6	\$ 327.60
5/8/2017	Stover, Kate	Meeting with C. Kennedy (Deloitte) to discuss work plan for Contract Management work stream per guidance from J. Aponte (PR OMB), data collection status of contract information from controller's database, and data collection plan to aggregate cost cutting information provided by contractors assigned at agency level.	\$ 507.00	0.4	\$ 202.80
5/8/2017	Stover, Kate	Draft list of action items for Contract Management work stream based on email sent by J. Aponte (PR OMB) to obtain information from other contractors assigned to the agency-level to assist with cost saving activities, establish procedures to standardize, and document activities across all agencies being taken by contractors.	\$ 507.00	0.4	\$ 202.80
5/8/2017	Stover, Kate	Meeting with M. Gomez (Deloitte) to discuss objectives of contract management, work stream, work plan, and reporting process per request of J. Aponte (PR OMB).	\$ 507.00	0.6	\$ 304.20
5/8/2017	Stover, Kate	Meeting with J. Aponte (PR OMB) to discuss Deloitte's scope of work related to FY17 Contracts Management work stream, current status, reductions/eliminations of FY17 contracts, and other contractors assigned to the agency-level to assist with cost saving activities.	\$ 507.00	0.4	\$ 202.80
5/8/2017	Stover, Kate	Meeting with J. Aponte (PR OMB) and R. Maldonado (Deputy Director OMB) regarding Deloitte's role on Contracts work stream and other parties involved in contract/Purchase Order/Requisition work stream.	\$ 507.00	0.3	\$ 152.10
5/8/2017	Stover, Kate	Update agency-level work plans for Contract Management work stream, including activities and status updates for contractors assigned to each agency per request from J. Aponte (PR OMB).	\$ 507.00	0.9	\$ 456.30

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Date	Professional	Description	Rate	Hours	Fees
5/8/2017	Stover, Kate	Meeting with T. Hurley (Deloitte), O. Rodriguez (PR - Asst. Secretary of Central Accounting), and F. Pena (PR - Under Secretary of Treasury) related to payments provided to the Gov. of Puerto Rico related to active contracts.	\$ 507.00	0.4	\$ 202.80
5/8/2017	Stover, Kate	Meeting with O. Rodriguez (PR - Asst. Secretary of Central Accounting) to discuss gaining access to controller's database of contracts to conduct analysis of contract information contained therein.	\$ 507.00	0.4	\$ 202.80
5/8/2017	Stover, Kate	Meeting with R. Cortez, C. Kennedy, M. Gomez, and M. Hernandez (All Deloitte) to discuss Contract Management work stream status, specifically in relation to plans of aggregating cost savings information provided by contractors assigned at agency level.	\$ 507.00	0.6	\$ 304.20
5/8/2017	Theocharidis, Costas	Meet with O. Hernandez (BDO), A. Calimano (Deloitte) to discuss BDO's May 8 status report on monthly payroll savings, process of overpayment recovery for the Dept. of Education, Dept. of Health, Dept. of Correction.	\$ 507.00	2.4	\$ 1,216.80
5/8/2017	Theocharidis, Costas	Draft email response to H. Cruz (BDO) regarding follow-ups on report on the differences between the categories of transitory/irregular employees, list of agencies excluded from analysis, agencies that did not meet the requirements to be included in the scope of work.	\$ 507.00	0.2	\$ 101.40
5/8/2017	Theocharidis, Costas	Prepare analysis regarding what type of positions irregular/transitory employees hold at different Departments (Education, Social Welfare, Public Management, Health, Security, Housing), whether any actions are expected to be taken with irregular employees, what is the plan to get info from the agencies that did not provide requested data.	\$ 507.00	0.9	\$ 456.30
5/8/2017	Theocharidis, Costas	Draft email response to R. Cortez (Deloitte) regarding differentiating between irregular/transitory employees, the names of the subdivisions excluded by the OMB roster analysis, the names of subdivisions that did not meet the requirements.	\$ 507.00	0.7	\$ 354.90
5/8/2017	Valencia, Veronica	Meeting with C. Calimano, C. Theocharidis, J. Schwendeman (Deloitte) to discuss updates, documented AP process, next steps for understanding cost savings at agency level.	\$ 429.00	0.5	\$ 214.50
5/9/2017	Calimano-Colon, Alberto	Meeting with J. Gotos (BDO), O. Hernandez (BDO) to discuss updates to Accounts Payable (AP), Payroll, DOH, and DOE work plans, including progress for each stream.	\$ 429.00	0.4	\$ 171.60
5/9/2017	Calimano-Colon, Alberto	Develop drill-down status dashboards for cost reduction analysis work, including system-generated email alerts to GPR contacts to more effectively allow client to evaluate the cost reduction analysis work.	\$ 429.00	1.2	\$ 514.80
5/9/2017	Calimano-Colon, Alberto	Cost reduction team discussion, including J. Schwendeman (Deloitte), C. Theocharidis (Deloitte), R. Pereira (Deloitte), R. Cortez (Deloitte) regarding dashboards to develop for presentation to client to allow greater visibility into the cost reduction analysis work with respect to accounts payable, payroll, and human resources.	\$ 429.00	0.8	\$ 343.20

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Date	Professional	Description	Rate	Hours	Fees
5/9/2017	Calimano-Colon, Alberto	Assess documentation / data / information related to updated Work Plan from the Department of Education 2016-2017, for inclusion in updated analysis for presentation to Hacienda.	\$ 429.00	1.1	\$ 471.90
5/9/2017	Calimano-Colon, Alberto	Evaluated documentation / data / information related to updated Work Plan - Department of Education 2016-2017.	\$ 429.00	0.9	\$ 386.10
5/9/2017	Calimano-Colon, Alberto	Assess documentation / data / information related to the Fed Funds Reconciliation for inclusion in updated cost savings analysis.	\$ 429.00	1.1	\$ 471.90
5/9/2017	Calimano-Colon, Alberto	Evaluated publicly available financial data to gather information related to the liabilities for corroboration of data used in cost management analyses.	\$ 429.00	1.1	\$ 471.90
5/9/2017	Calimano-Colon, Alberto	Updated Cost Reduction Week Activity Report for GPR (client) presentation.	\$ 429.00	0.6	\$ 257.40
5/9/2017	Calimano-Colon, Alberto	Review Document Cost Reduction Matrix pertaining to Accounts Payable (AP) per agency to identify updated financial data for inclusion in cost savings analysis.	\$ 429.00	1.0	\$ 429.00
5/9/2017	Cortez, Berto	Review contracts workflow analysis impacting Hacienda, Office of Management Budget, and agencies to provide comments on additional support to obtain to identify client recommendations.	\$ 585.00	0.9	\$ 526.50
5/9/2017	Cortez, Berto	Review analysis of cost management savings to request additional data related to payroll based on discussions with client.	\$ 585.00	1.1	\$ 643.50
5/9/2017	Cortez, Berto	Call with H. Cruz (BDO) to discuss agency headcount information related to payroll cost reduction efforts.	\$ 585.00	0.6	\$ 351.00
5/9/2017	Diaz Hernandez, Miguel	Update analysis of contract assessment to identify essential and non-essential controls to present to agencies and Office of Management Budget.	\$ 429.00	2.1	\$ 900.90
5/9/2017	Diaz Hernandez, Miguel	Update analysis of contract assessment for long-term work plan to identify key milestones, resources, and open items needed by each agency to validate contracts.	\$ 429.00	2.9	\$ 1,244.10
5/9/2017	Diaz Hernandez, Miguel	Update analysis of contract assessment for short-term work plan to help assess needed information to calculate variances in expected contract costs between agencies and Office of Management Budget.	\$ 429.00	2.4	\$ 1,029.60
5/9/2017	Diaz Hernandez, Miguel	Call with R. Ferraro, D. Saran, R. Cortez, C. Kennedy, M. Gomez, and M. Diaz (Deloitte) to assess coordination with Transformation and Contracts work stream to assess flow of contract savings to overall government total savings.	\$ 429.00	0.6	\$ 257.40
5/9/2017	Gomez, Mildred	Prepare analysis of contracts pulled from Controller's Office Website by active, expired, and multi-year contracts to have an understanding on largest contracts to present to J. Aponte (Office of Management Budget).	\$ 429.00	2.8	\$ 1,201.20
5/9/2017	Gomez, Mildred	Prepare analysis of contract system findings discussed with D. Figueroa, J. Aponte, K. Lucena, O. Negron, L. Vazquez, W. Acevedo, and V. Ortiz (All Contractors) to prepare a list of additional information needed to be obtained from each agency for substantiation.	\$ 429.00	1.2	\$ 514.80
5/9/2017	Gomez, Mildred	Call with K. Stover, M. Hernandez, S. Daljeet, R. Ferraro, R. Cortez, and C. Kennedy (all Deloitte) to compare data received by other work streams to review duplicate entries received for cost savings.	\$ 429.00	0.6	\$ 257.40



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/9/2017	Gomez, Mildred	Prepare analysis of contract verifications obtained from Controllers Office Website on 5/14/2017 to identify new contracts per Executive Order signed by Governor.	\$ 429.00	1.7	\$ 729.30
5/9/2017	Gomez, Mildred	Meet with D. Figueroa, J. Aponte, K. Lucena, O. Negron, L Vazquez, W. Acevedo, and V. Ortiz (all Contractors) to discuss cost reductions performed in IT-Education Department as well as the support for such cancellations of contracts.	\$ 429.00	1.4	\$ 600.60
5/9/2017	Gomez, Mildred	Distribute system tool to be used to request information from clients and contractors to maintain all requests in a centralized database.	\$ 429.00	0.3	\$ 128.70
5/9/2017	Hurley, Timothy	Review contracts work plan to understand current controls and processes in place for approvals of new contracts.	\$ 621.00	3.0	\$ 1,863.00
5/9/2017	Kennedy, Cade	Update analysis of cost management to address immediate activities based on meeting with Office of Management Budget that detailed contracts process for government.	\$ 546.00	1.4	\$ 764.40
5/9/2017	Kennedy, Cade	Update analysis of contracts workflow by identifying process flow of approvals from Hacienda to agencies to help assess technology used in each setting.	\$ 546.00	2.9	\$ 1,583.40
5/9/2017	Pereira, Ravin	Meet with R. Cortez (Deloitte) and T. Hurley (Deloitte) to discuss key control issues identified within the Accounts Payable process, in preparation of the meeting with R. Guerra (Hacienda).	\$ 429.00	0.3	\$ 128.70
5/9/2017	Pereira, Ravin	Meet with J. Schwendeman (Deloitte), C. Vasquez (BDO), and J. Gotos (BDO) to discuss current accounts payable system capabilities, as well as the impact on unrecorded invoice tracking process.	\$ 429.00	1.6	\$ 686.40
5/9/2017	Pereira, Ravin	Meet with R. Cortez (Deloitte), T. Hurley (Deloitte), C. Theocharidis (Deloitte), A. Colon (Deloitte), V. Valencia (Deloitte), and J. Schwendeman (Deloitte) to discuss the open control issues associated with the Invoice Tracking process and impact on the estimation of FYE A/P balances.	\$ 429.00	0.6	\$ 257.40
5/9/2017	Pereira, Ravin	Update the A/P process memo document to include the controls outlined in the generic A/P process map for the Invoice to Cash Disbursement process to assess deficiencies.	\$ 429.00	2.6	\$ 1,115.40
5/9/2017	Schwendeman, Jeffrey	Analyze accounts payable support for 2014-2015 to assess impact on current year accounts payable estimates.	\$ 546.00	1.9	\$ 1,037.40
5/9/2017	Schwendeman, Jeffrey	Prepare analysis of current accounts payable procedures related to ability of systems to generate aging reports.	\$ 546.00	0.9	\$ 491.40
5/9/2017	Schwendeman, Jeffrey	Prepare list of questions in advance of meeting to discuss current accounts payable system.	\$ 546.00	0.6	\$ 327.60
5/9/2017	Schwendeman, Jeffrey	Meeting with J. Doyle, J. Vazquez (Deloitte), J. Gotos (BDO) to discuss employee roster checking procedures relating to reports for FY 2018 fiscal plan budget.	\$ 546.00	0.7	\$ 382.20
5/9/2017	Schwendeman, Jeffrey	Meeting with R. Cortez, T. Hurley, C. Theocharidis, A. Colon, V. Valencia, R. Pereira (Deloitte) regarding open issues on cost savings projects.	\$ 546.00	0.6	\$ 327.60
5/9/2017	Schwendeman, Jeffrey	Meeting with R. Pereira, (Deloitte), C. Vasquez, J. Gotos (BDO) to discuss current accounts payable system capabilities, utilization, impact on unrecorded invoice process.	\$ 546.00	1.6	\$ 873.60



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Date	Professional	Description	Rate	Hours	Fees
5/9/2017	Schwendeman, Jeffrey	Prepared summary of unrecorded invoice inventory procedures based on work plan, including procedures observed to date.	\$ 546.00	1.7	\$ 928.20
5/9/2017	Schwendeman, Jeffrey	Prepare cost savings projects update report for week ending 5/11 to identify key tasks completed related to identifying cancelled contracts, purchase orders from agencies.	\$ 546.00	1.6	\$ 873.60
5/9/2017	Stover, Kate	Meeting with J. Aponte (PR OMB) to discuss development of a reporting template to track progress across each agency on a recurring basis to improve OMB's visibility into status, ongoing activities, and areas for concern.	\$ 507.00	0.4	\$ 202.80
5/9/2017	Stover, Kate	Prepare for meeting with T. Hurley (Deloitte), R. Maldonado (PR - Secretary of Treasury, CFO), and agency finance heads by identifying current focus areas related to contracts, accounts payable.	\$ 507.00	0.6	\$ 304.20
5/9/2017	Stover, Kate	Draft email to M. Diaz (Deloitte) to outline key areas of contracts-related work plan to reflect modified tasks being performed by external contractors assigned at agency-level.	\$ 507.00	0.7	\$ 354.90
5/9/2017	Theocharidis, Costas	Meeting with R. Cortez, J. Schwendeman, A. Calimano, R. Pereira (all Deloitte) to discuss the A/P process and the current unrecorded A/P inventory identified at 12 agencies.	\$ 507.00	0.5	\$ 253.50
5/9/2017	Theocharidis, Costas	Meeting with J. Schwendeman, R. Cortez, A. Calimano (all Deloitte) to discuss preliminary estimate of payroll savings at the Dept. of Education/Dept. of Health, progress on identifying federal funds/accounting issues, reconciliation findings.	\$ 507.00	0.4	\$ 202.80
5/9/2017	Theocharidis, Costas	Prepare a detailed analysis per request by T. Hurley (Deloitte) regarding the payroll issues identified at the Dept. of Education, Dept. of Health, Dept. of Correction, potential monthly/annual payroll savings that could be realized, list of source data/supporting schedules.	\$ 507.00	3.3	\$ 1,673.10
5/9/2017	Theocharidis, Costas	Update payroll work stream section in the Cost Reduction deck as part of the weekly activity report shared with the client.	\$ 507.00	1.3	\$ 659.10
5/9/2017	Theocharidis, Costas	Prepare an executive summary for the payroll work stream update analysis per request by T. Hurley (Deloitte) as part of a weekly update meeting with the client.	\$ 507.00	0.9	\$ 456.30
5/9/2017	Valencia, Veronica	Meet with A. Calimano-Colon, C. Theocharidis, J. Schwendeman (Deloitte) to discuss updates to Accounts Payable (AP) process flow map based on additional information received from R. Guerra (PR - Asst Secretary of Central Accounting) on different systems used by agencies to track liabilities.	\$ 429.00	1.0	\$ 429.00
5/10/2017	Calimano-Colon, Alberto	Discussion with J. Gotos (BDO), O. Hernandez (BDO) and the Police Department leadership regarding payroll, human resources cost management analysis, including data required for milestones.	\$ 429.00	0.7	\$ 300.30
5/10/2017	Calimano-Colon, Alberto	Translated documents obtained from the meeting with the GPR Police for inclusion in the Cost Reduction update for Hacienda.	\$ 429.00	0.8	\$ 343.20

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/10/2017	Calimano-Colon, Alberto	Met with O. Hernandez and J. Gotos (BDO) to discuss details of updated financial data provided by Police Dept. for inclusion in revised update to be provided to Hacienda.	\$ 429.00	1.6	\$ 686.40
5/10/2017	Calimano-Colon, Alberto	Cost reduction team discussion, including J. Schwendeman (Deloitte), C. Theocharidis (Deloitte), R. Pereira (Deloitte) to review updated data related to Accounts Payable (AP), Payroll, DOH, and DOE work plans, including upcoming milestone dates.	\$ 429.00	0.4	\$ 171.60
5/10/2017	Calimano-Colon, Alberto	Evaluated supporting documents related to cost reduction initiatives, including Accounts Payable/Payroll, so as to prepare follow up questions.	\$ 429.00	1.1	\$ 471.90
5/10/2017	Calimano-Colon, Alberto	Assess updated financial support for Accounts Payable, Payroll, Federal Funds, and Misclassification cost savings streams to update analysis for Hacienda.	\$ 429.00	1.1	\$ 471.90
5/10/2017	Calimano-Colon, Alberto	Assess documentation / data / information related to updated analysis for Department of Education 2016-2017 for development of follow up questions, including request for additional detail.	\$ 429.00	0.9	\$ 386.10
5/10/2017	Calimano-Colon, Alberto	Reviewed publicly available information related to GPR financial data related to fiscal crisis to check data used in cost reduction analysis.	\$ 429.00	1.2	\$ 514.80
5/10/2017	Calimano-Colon, Alberto	Updated Document Cost Reduction Matrix pertaining to Accounts Payable listing per agency.	\$ 429.00	0.4	\$ 171.60
5/10/2017	Cortez, Berto	Review accounts payable process schedule for voucher based payments to comment on additional controls to request data on.	\$ 585.00	0.9	\$ 526.50
5/10/2017	Cortez, Berto	Review A/P process comparison schedule for WEB based payments to provide comments for team follow up, including additional controls to request data on.	\$ 585.00	0.8	\$ 468.00
5/10/2017	Cortez, Berto	Revise cost reduction analysis to assess current accounts payable liabilities that have been identified through invoice research process.	\$ 585.00	0.7	\$ 409.50
5/10/2017	Cortez, Berto	Prepare creditor matrix scope analysis to assist Hacienda with preparing creditor matrix report.	\$ 585.00	0.6	\$ 351.00
5/10/2017	Cortez, Berto	Call with J. Schwendeman (Deloitte) regarding status update on cost savings initiatives for FY17, including providing feedback on next steps to be discussed.	\$ 585.00	0.4	\$ 234.00
5/10/2017	Diaz Hernandez, Miguel	Prepare analysis of cost management initiative work plan as of 5/09 to identify issues and resolutions to be communicated to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.9	\$ 386.10
5/10/2017	Diaz Hernandez, Miguel	Update analysis of contracts listed in Controller's database to identify contracts that are present on Controller's list but not within agencies.	\$ 429.00	1.4	\$ 600.60
5/10/2017	Diaz Hernandez, Miguel	Prepare analysis of contracts obtained from J. Aponte (Office of Management Budget) as of 5/09 to compare Office of Management Budget listing to Controller's.	\$ 429.00	0.6	\$ 257.40
5/10/2017	Diaz Hernandez, Miguel	Prepare analysis on contracts process within Controller's Department to identify risk areas that would allow for duplicate contracts to be entered.	\$ 429.00	1.1	\$ 471.90

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Date	Professional	Description	Rate	Hours	Fees
5/10/2017	Diaz Hernandez, Miguel	Meet with J. Aponte (Office of Management Budget), K. Stover, M. Gomez (both Deloitte) to discuss contract assessment and cost savings projections.	\$ 429.00	1.1	\$ 471.90
5/10/2017	Diaz Hernandez, Miguel	Update analysis of third party contractors as of 5/09 to assess contracts.	\$ 429.00	1.2	\$ 514.80
5/10/2017	Diaz Hernandez, Miguel	Meet with J. Doyle, A. Singh, E. O'Neal, J. Gabb, M. Gomez (all Deloitte), and Office of Management Budget team to discuss differences between budget and contract details provided.	\$ 429.00	1.9	\$ 815.10
5/10/2017	Gomez, Mildred	Update analysis of contracts gathered from Controller's Office such as multi-fiscal year contracts, expired ones, and active contracts to assess duplicates of contracts.	\$ 429.00	2.9	\$ 1,244.10
5/10/2017	Gomez, Mildred	Update analysis for additional supporting documentation received from BDO on May-9 summarizing estimated savings by agency for cancellations of contracts, purchase orders, requisition orders to present to J. Aponte (OMB - Contractor).	\$ 429.00	1.2	\$ 514.80
5/10/2017	Gomez, Mildred	Meet with J. Aponte (Office of Management Budget), K. Stover (Deloitte), and M. Diaz (Deloitte) to discuss next steps and additional information needed regarding contract list obtained from Controller Office Website.	\$ 429.00	1.1	\$ 471.90
5/10/2017	Gomez, Mildred	Draft template to be used across all agencies in order to list all contracts, purchase orders, and requisition orders reviewed as well as approved.	\$ 429.00	0.5	\$ 214.50
5/10/2017	Gomez, Mildred	Generate list of contracts from Controllers Office website as of May 14, 2017 to identify length and amount of contract for fiscal year.	\$ 429.00	0.4	\$ 171.60
5/10/2017	Kennedy, Cade	Update cost management work plan for long-term plan to define go forward needs with Department of Education, Department of Corrections through point of contacts, purchase order, and contracts data requests.	\$ 546.00	2.7	\$ 1,474.20
5/10/2017	Kennedy, Cade	Update work plan for cost reductions to assess current liabilities that have been decreased through canceled contracts.	\$ 546.00	1.9	\$ 1,037.40
5/10/2017	Kennedy, Cade	Prepare analysis of creditor matrix to outline scope of work and typical requirements in bankruptcy to assist Government of Puerto Rico with preparing creditor matrix report in order to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.7	\$ 928.20
5/10/2017	Nguyen, Phuong	Update creditor analysis to reflect interests of creditors to present to O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 429.00	0.2	\$ 85.80
5/10/2017	Pereira, Ravin	Update the weekly status slide for T. Hurley's (Deloitte) meeting with O. Hernandez (BDO), J. Gotos (BDO), C. Vazquez (BDO), and R. Guerra (Hacienda) based on the current status of the A/P Process Flows, Federal Funding, Cost Savings, and Invoice Tracking Process work streams etc.	\$ 429.00	0.4	\$ 171.60
5/10/2017	Pereira, Ravin	Update R. Cortez (Deloitte) with the current status of the Invoice tracking process.	\$ 429.00	0.2	\$ 85.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/10/2017	Pereira, Ravin	Meet with R. Guerra (Hacienda) to discuss the A/P system currently being used at Hacienda, its capabilities, and limitations along with the Accounting Systems currently being used at the other 4 agencies, their capabilities, and limitations.	\$ 429.00	1.9	\$ 815.10
5/10/2017	Pereira, Ravin	Meet with R. Cortez (Deloitte), K. Stover (Deloitte), V. Valencia (Deloitte), and J. Schwendeman (Deloitte) to highlight the open control issues identified in the Invoice Tracking process, provide updates related to the Generic A/P process, discuss system limitations, and identify possible next steps.	\$ 429.00	0.4	\$ 171.60
5/10/2017	Pereira, Ravin	Respond by email to questions raised by R. Cortez (Deloitte) with regard to the current overall A/P process - the Invoice to Cash Disbursement process as well as the Requisition order to Purchase Order generation process.	\$ 429.00	1.2	\$ 514.80
5/10/2017	Pereira, Ravin	Call with O. Hernandez (BDO), J. Gotos (BDO), and J. Schwendeman (Deloitte) to discuss the steps with regard to the generic Invoice Recording process; to update the draft AP process with identified deficiencies prior for presentation to R. Guerra (Hacienda).	\$ 429.00	0.6	\$ 257.40
5/10/2017	Pereira, Ravin	Prepare an analysis comparison between the A/P systems proposed by Hacienda vs. OMB for T. Hurley's meeting with R. Maldonado (PR - Secretary of Treasury, CFO), by highlighting the pros and cons associated with both systems.	\$ 429.00	1.4	\$ 600.60
5/10/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flow to include the payment processes followed by Hacienda, based on discussion with R. Guerra (BDO) and J. Gotos (BDO) to use this as a template for meetings with other agencies.	\$ 429.00	0.6	\$ 257.40
5/10/2017	Pereira, Ravin	Update the Requisition Order to Contract/PO generation process flow to include the PO approval steps followed by OMB/FORTALEZA, based on discussion with R. Guerra (BDO), J. Gotos (BDO), and C. Vazquez(BDO) to use this as a template for meetings with other agencies.	\$ 429.00	1.3	\$ 557.70
5/10/2017	Schwendeman, Jeffrey	Analyze payroll cost savings work plans, including progress compared to identified cost savings to date.	\$ 546.00	0.8	\$ 436.80
5/10/2017	Schwendeman, Jeffrey	Discussion with R. Pereira (Deloitte), H. Cruz, J. Gotos (BDO) regarding unrecorded invoice inventory update status progress.	\$ 546.00	0.6	\$ 327.60
5/10/2017	Schwendeman, Jeffrey	Discussion with J. Gotos (BDO) regarding current plans for realization of excessive leave offsets against employee leave balances, with historical experience.	\$ 546.00	0.6	\$ 327.60
5/10/2017	Schwendeman, Jeffrey	Discussion with J. Gotos (BDO) to schedule observation session of unrecorded invoice identification, including assessment procedures for V. Valencia (Deloitte).	\$ 546.00	0.6	\$ 327.60
5/10/2017	Schwendeman, Jeffrey	Discussion with R. Pereira (Deloitte), C. Vasquez, J. Gotos (BDO) regarding status of obtaining open purchase order information to assess completeness of unrecorded invoice inventory.	\$ 546.00	0.7	\$ 382.20
5/10/2017	Schwendeman, Jeffrey	Document understanding of unrecorded invoice inventory process followed at the individual agency level.	\$ 546.00	1.4	\$ 764.40

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Date	Professional	Description	Rate	Hours	Fees
5/10/2017	Schwendeman, Jeffrey	Meeting with R. Guerra (GPR) regarding different accounts payable processes, including approaches being pursued by OMB/treasury with the progress of each method.	\$ 546.00	2.0	\$ 1,092.00
5/10/2017	Schwendeman, Jeffrey	Revised accounts payable system approach matrix based on observations from meeting with R. Guerra (GPR).	\$ 546.00	0.9	\$ 491.40
5/10/2017	Schwendeman, Jeffrey	Revise weekly cost savings update for current observations, including analyses performed during the current week.	\$ 546.00	1.7	\$ 928.20
5/10/2017	Stover, Kate	Analyze lists of contracts provided by J. Aponte (PR OMB) related to Department of Corrections comparing it to reconciliation completed by M. Gomez and M. Diaz (both Deloitte) against list in controller's database to analyze differences in the lists.	\$ 507.00	0.3	\$ 152.10
5/10/2017	Stover, Kate	Analyze lists of contracts provided by J. Aponte (PR OMB) related to Police comparing it to reconciliation completed by M. Gomez and M. Diaz (Deloitte) against list in controller's database to analyze differences in the lists.	\$ 507.00	0.3	\$ 152.10
5/10/2017	Stover, Kate	Analyze lists of contracts provided by J. Aponte (PR OMB) related to ASSMCA (Department of Mental Health) comparing it to reconciliation against list in controller's database to analyze differences in the lists to help inform OMB of potential gaps in contract databases.	\$ 507.00	0.6	\$ 304.20
5/10/2017	Stover, Kate	Meeting with J. Aponte (PR OMB), M. Gomez, and M. Diaz (both Deloitte) to share findings and recommended remediation of differences in contract lists provided by agencies to contractors assigned at the agency level and controller's database.	\$ 507.00	1.1	\$ 557.70
5/10/2017	Stover, Kate	Analyze lists of contracts provided by J. Aponte (PR OMB) related to the Department of Education, including identifying missing fields to facilitate reconciliation to controller's database.	\$ 507.00	0.2	\$ 101.40
5/10/2017	Stover, Kate	Review contract data pulled from the controller's database across all agencies reporting summary of contracts (active, expired, multiyear, etc.) to assess completeness prior to providing to J. Aponte (PR OMB) and R. Maldonado (PR Deputy Director OMB).	\$ 507.00	1.1	\$ 557.70
5/10/2017	Theocharidis, Costas	Call with R. Cortez, J. Schwendeman, A. Calimano, R. Pereira (Deloitte) to discuss feedback on weekly update draft, A/P process matrix, payroll issues, meetings at OMB to coordinate.	\$ 507.00	0.5	\$ 253.50
5/10/2017	Theocharidis, Costas	Meet with O. Hernandez (BDO), J. Gotos (BDO), A. Calimano (Deloitte) to discuss updated payroll savings at the Dept. of Education, Dept. of Health, Dept. of Correction.	\$ 507.00	0.9	\$ 456.30
5/11/2017	Calimano-Colon, Alberto	Cost reduction team meeting, including J. Schwendeman (Deloitte), C. Theocharidis (Deloitte), R. Pereira (Deloitte) to discuss updated cost savings analysis for revised Dept. of Education figures.	\$ 429.00	1.4	\$ 600.60
5/11/2017	Calimano-Colon, Alberto	Detailed analysis to document different A/P process steps at different agencies to understands additional control steps that could be put in place.	\$ 429.00	1.9	\$ 815.10

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Date	Professional	Description	Rate	Hours	Fees
5/11/2017	Calimano-Colon, Alberto	Evaluate updated data from agencies related to Accounts Payable, Payroll, Federal Funds, and Misclassification so as to update analysis for Hacienda leadership.	\$ 429.00	1.1	\$ 471.90
5/11/2017	Calimano-Colon, Alberto	Evaluated supporting documents provided by O. Hernandez (BDO) related to accounts payable invoices, by agency, to help establish accounts payable aging analysis.	\$ 429.00	0.9	\$ 386.10
5/11/2017	Calimano-Colon, Alberto	Evaluate supporting documents pertaining the cost reduction work stream for update of cost reduction analysis by category.	\$ 429.00	1.2	\$ 514.80
5/11/2017	Cortez, Berto	Review creditor matrix requirements to identify standardized data fields to be used by all agencies for Hacienda.	\$ 585.00	0.9	\$ 526.50
5/11/2017	Cortez, Berto	Meet with R. Goderich (Hacienda), K. Blair, and M. Hwang (Deloitte) regarding creditor matrix needs to be addressed by Hacienda to develop required creditor matrix.	\$ 585.00	0.8	\$ 468.00
5/11/2017	Cortez, Berto	Review accounts payable controls evaluation approach matrix to provide comments prior to client update.	\$ 585.00	0.3	\$ 175.50
5/11/2017	Cortez, Berto	Call with O. Hernandez (BDO) to discuss payroll savings arising from payments at the Dept. of Education.	\$ 585.00	1.1	\$ 643.50
5/11/2017	Cortez, Berto	Meet with O. Hernandez, J. Gotos (BDO) and Department of Education to process used to identify unrecorded invoice identification and payroll cost savings initiative efforts.	\$ 585.00	0.6	\$ 351.00
5/11/2017	Diaz Hernandez, Miguel	Create analysis of contract evaluation work plan to assess 90 day milestones and risks to be communicated to J. Aponte (Office of Management Budget).	\$ 429.00	1.3	\$ 557.70
5/11/2017	Diaz Hernandez, Miguel	Create analysis of contract review process as of 5/10 to identify risks and mitigating controls.	\$ 429.00	2.8	\$ 1,201.20
5/11/2017	Diaz Hernandez, Miguel	Update analysis of contracts process within Controller's Department with additional information as of 5/10 to identify points of cost savings within process.	\$ 429.00	3.4	\$ 1,458.60
5/11/2017	Gomez, Mildred	Update analysis of contract list obtained from controllers website such as number of contracts within a year, multiyear contracts, and contracts by year to present to J. Aponte (Office of Management Budget).	\$ 429.00	2.9	\$ 1,244.10
5/11/2017	Gomez, Mildred	Update analysis of contracts obtained from Controllers Website that are multi-year as well as expired as of 5/14/2017 to include in budget forecast.	\$ 429.00	1.9	\$ 815.10
5/11/2017	Gomez, Mildred	Perform analysis of contracts obtained from Controller's website against reports obtained from OMB personnel to identify variances.	\$ 429.00	1.8	\$ 772.20
5/11/2017	Gomez, Mildred	Draft request of information needed to be obtained by contractors or at agency level to identify missing substantiation needed for savings analysis.	\$ 429.00	0.8	\$ 343.20
5/11/2017	Gomez, Mildred	Prepare analysis old approval process and new contracts to Controllers Office to identify new contracts that appear on the Controllers list but not yet approved.	\$ 429.00	2.4	\$ 1,029.60
5/11/2017	Gomez, Mildred	Call with R. Cortez (Deloitte) to discuss criteria for assessment of essential or non essential to present to J. Aponte (Office of Management Budget).	\$ 429.00	0.3	\$ 128.70

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Date	Professional	Description	Rate	Hours	Fees
5/11/2017	Gomez, Mildred	Meet with K. Stover and M. Diaz (both Deloitte) to discuss completion of cost management work stream to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.5	\$ 214.50
5/11/2017	Kennedy, Cade	Review work plan for Department of Education and Department of Corrections to identify additional steps and process for team to perform for cost analysis in assessing contract savings.	\$ 546.00	1.3	\$ 709.80
5/11/2017	Kennedy, Cade	Call with K. Blair (Deloitte) to progress creditor matrix to determine key agency personnel for collections tracking needed to be performed by the Government of Puerto Rico.	\$ 546.00	0.5	\$ 273.00
5/11/2017	Kennedy, Cade	Update analysis of requirements for creditor matrix to identify standardized template to be used by all agencies in order to outline scope of work from each creditor.	\$ 546.00	2.1	\$ 1,146.60
5/11/2017	Kennedy, Cade	Meet with M. Hwang (Deloitte) to discuss data analytics to remove duplicate records, eliminate ghost records, and identify data issues within creditor matrix to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.1	\$ 600.60
5/11/2017	Kennedy, Cade	Meet with R. Goderich (Hacienda), K. Blair, R. Cortez, and M. Hwang (all Deloitte) to discuss steps to be taken by the Government of Puerto Rico in order to create a creditor matrix that meets restructuring requirements.	\$ 546.00	0.7	\$ 382.20
5/11/2017	Pereira, Ravin	Meet with T. Hurley (Deloitte) to answer questions regarding the proposed OMB/Hacienda Accounts Payable systems comparison deck prior to his meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.6	\$ 257.40
5/11/2017	Pereira, Ravin	Meet with J. Schwendeman (Deloitte), C. Theocharidis (Deloitte), and A. Colon (Deloitte) to obtain the status for the A/P Process flows and Cost Savings work streams for inclusion into the weekly status deck for R. Guerra (Hacienda) and R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.8	\$ 343.20
5/11/2017	Pereira, Ravin	Meet with T. Hurley (Deloitte) to discuss key control issues as well as answers questions regarding the A/P Process Flows (Requisition order to Contracts/Purchase order & Invoice to Cash Disbursement Process).	\$ 429.00	0.3	\$ 128.70
5/11/2017	Pereira, Ravin	Update the A/P Process Flows (Requisition order to Contracts / Purchase order) with the key control issues identified.	\$ 429.00	1.4	\$ 600.60
5/11/2017	Pereira, Ravin	Prepare the A/P process flow work stream timeline for review by T. Hurley (Deloitte) and R. Cortez (Deloitte) by including expected meetings dates with the 12 identified agencies within the next 3-weeks period as well as potential client deliverables due dates.	\$ 429.00	0.9	\$ 386.10
5/11/2017	Schwendeman, Jeffrey	Meet with R. Cortez (Deloitte) to provide progress update on invoice cancellations (count / amount), including additional agencies that are still gathering supporting documentation to support savings assertions.	\$ 546.00	0.5	\$ 273.00
5/11/2017	Schwendeman, Jeffrey	Prepare email to C. Vasquez, J. Gotos, O. Hernandez (BDO) to outline key risks identified in agencies being able to identify, substantiate cost reductions in FY17.	\$ 546.00	0.6	\$ 327.60



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Date	Professional	Description	Rate	Hours	Fees
5/11/2017	Schwendeman, Jeffrey	Revise weekly cost savings update for observations from meeting at Department of Education related to contracts, accounts payable.	\$ 546.00	0.8	\$ 436.80
5/11/2017	Schwendeman, Jeffrey	Revise accounts payable system approach matrix to outline key initiatives to reduce the amount of unrecorded liabilities.	\$ 546.00	0.4	\$ 218.40
5/11/2017	Stover, Kate	Update agency-level project work plan for Cost Management work stream to include revised tasks and progress leveraging information provided by J. Aponte (PR OMB) related to progress tasks of contractors assigned to each agency to assist with contract consolidation.	\$ 507.00	1.6	\$ 811.20
5/11/2017	Stover, Kate	Prepare summary of account payable/payroll/general funds work stream to communicate status of tasks, next steps, and issues for discussion during meeting with R. Maldonado (PR - Secretary of Treasury, CFO) for week ending May 13.	\$ 507.00	1.3	\$ 659.10
5/11/2017	Stover, Kate	Meeting with K. Blair (Deloitte) to discuss court documents/motion for Creditor's Matrix/List to understand implications and requirements associated with motion as it relates to Government Transformation efforts.	\$ 507.00	0.6	\$ 304.20
5/11/2017	Stover, Kate	Prepare summary of review completed of court documents/motion for Creditor's Matrix/List to understand implications and requirements associated with motion as it relates to Government Transformation efforts.	\$ 507.00	0.8	\$ 405.60
5/11/2017	Stover, Kate	Meeting with C. Young (Deloitte) to discuss request from PROMESA board related to contract cancellations resulting in cost savings/reduced budget.	\$ 507.00	0.3	\$ 152.10
5/11/2017	Stover, Kate	Meeting with R. Cortez to discuss contract work stream regarding request from PROMESA board related to contract cancellations resulting in cost savings/reduced budget.	\$ 507.00	0.4	\$ 202.80
5/11/2017	Theocharidis, Costas	Meet with O. Hernandez (BDO) to discuss in-depth monthly payroll savings arising from certain payments at the Dept. of Education, along with source data, supporting schedules.	\$ 507.00	3.7	\$ 1,875.90
5/11/2017	Theocharidis, Costas	Meet with O. Hernandez (BDO), J. Gotos (BDO), C. Vasquez (BDO), W. Rodriguez (BDO), H. Cruz (BDO), J. Schwendeman (Deloitte), A. Calimano (Deloitte) to discuss progress related to identifying/quantifying additional payroll savings at the agencies, related federal fund reconciliation.	\$ 507.00	0.8	\$ 405.60
5/11/2017	Theocharidis, Costas	Discuss with O. Hernandez (BDO), A. Calimano (Deloitte) the advantages of leveraging online platform in order to receive source data, supporting schedules related to payroll savings in a timely manner.	\$ 507.00	0.6	\$ 304.20
5/11/2017	Theocharidis, Costas	Update May 9 analysis per request of T. Hurley (Deloitte) regarding the payroll issues identified at the Dept. of Education, Dept. of Health, Dept. of Correction, potential monthly/annual payroll savings that could be realized.	\$ 507.00	0.8	\$ 405.60



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Date	Professional	Description	Rate	Hours	Fees
5/11/2017	Valencia, Veronica	Prepare notes from account payable meeting at Department of Education with P. Muniz (BDO) to utilize in creation of accounts payable (AP) flowcharts to identify areas of improvement in process.	\$ 429.00	0.6	\$ 257.40
5/11/2017	Valencia, Veronica	Meeting at Department of Education with BDO (O. Hernandez) and P. Muniz (Dept. of Education) to discuss accounts payable process to identify gaps / deficiencies in process.	\$ 429.00	1.0	\$ 429.00
5/11/2017	Valencia, Veronica	Meeting with C. Theocharidis and A. Calimano-Colon (Deloitte) to provide guidance on tool for future use to monitor work streams.	\$ 429.00	0.8	\$ 343.20
5/12/2017	Calimano-Colon, Alberto	Evaluate updated data for inclusion in detailed analysis addressing accounts payable, payroll, federal funds, and misclassifications.	\$ 429.00	2.9	\$ 1,244.10
5/12/2017	Calimano-Colon, Alberto	Assess update A/P data related to trade payables by agency for assessment of accounts payable aging issues.	\$ 429.00	1.1	\$ 471.90
5/12/2017	Cortez, Berto	Review cost management analysis to comment on timeline to request support for purchase orders from Departments of Education/Corrections.	\$ 585.00	1.1	\$ 643.50
5/12/2017	Cortez, Berto	Review creditor matrix data for R. Maldonado (PR - Secretary of Treasury, CFO) to provide template of data to be collected.	\$ 585.00	0.9	\$ 526.50
5/12/2017	Cortez, Berto	Outline analysis request related to payroll costs savings to include new agency level data for client update.	\$ 585.00	0.6	\$ 351.00
5/12/2017	Cortez, Berto	Call with C. Theocharidis, R. Pereira (Deloitte) to review status of identifying payroll savings at the agencies and inventory of unrecorded payables.	\$ 585.00	0.5	\$ 292.50
5/12/2017	Cortez, Berto	Evaluate Dept. of Correction detailed open invoice schedules to assess aging of payables.	\$ 585.00	0.4	\$ 234.00
5/12/2017	Diaz Hernandez, Miguel	Update analysis on contracts process within Controller's Department to assess registration of contracts into the system in order to identify amount threshold controls.	\$ 429.00	2.9	\$ 1,244.10
5/12/2017	Diaz Hernandez, Miguel	Update analysis of contract listing from Controller's Department database as of 5/12 to identify changes in expired and active contracts.	\$ 429.00	1.1	\$ 471.90
5/12/2017	Gomez, Mildred	Update analysis of contracts to assess percentage of expired contracts, percentage of active contracts by Agency, and multi-fiscal year contracts that are active.	\$ 429.00	2.8	\$ 1,201.20
5/12/2017	Gomez, Mildred	Meet with J. Aponte (Office of Management Budget) to discuss contract approval process and process of registering the same contract in the Controllers Office Website to identify contracts that do not appear in both.	\$ 429.00	1.4	\$ 600.60
5/12/2017	Gomez, Mildred	Draft email regarding communications of open items needed to be obtained by agency to conduct cost savings analysis.	\$ 429.00	0.2	\$ 85.80
5/12/2017	Hurley, Timothy	Prepare analysis based on further research of cancelled contracts per request from F. Pena (PR - Undersecretary of Treasury) and O. Rodriguez (PR - Secretary of Central Accounting).	\$ 621.00	2.1	\$ 1,304.10
5/12/2017	Kennedy, Cade	Update work plan for cost management work to assess timeline in obtaining data for purchase orders and contracts from Department of Education and Department of Corrections.	\$ 546.00	1.9	\$ 1,037.40

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Date	Professional	Description	Rate	Hours	Fees
5/12/2017	Kennedy, Cade	Prepare creditor matrix template for governmental agency focus to provide to R. Maldonado (PR - Secretary of Treasury, CFO) as an example of typical data fields required to file creditor matrix.	\$ 546.00	1.7	\$ 928.20
5/12/2017	Pereira, Ravin	Call with R. Cortez (Deloitte) to discuss key control issues to update the draft A/P process flows prior to our discussion with the 12 agencies planned for the next 3 weeks.	\$ 429.00	0.6	\$ 257.40
5/12/2017	Pereira, Ravin	Meet with C. Theocharidis (Deloitte), A. Colon (Deloitte), and R. Cortez (Deloitte) to discuss the A/P Process flow, Cost Savings work stream related priorities, and status to understand near-term priorities.	\$ 429.00	0.6	\$ 257.40
5/12/2017	Pereira, Ravin	Update the A/P process memo document to include the controls outlined in the generic A/P process map for the Invoice to Cash Disbursement process to assess deficiencies.	\$ 429.00	2.7	\$ 1,158.30
5/12/2017	Pereira, Ravin	Update the A/P process memo document to include the controls outlined in the generic A/P process map for the Requisition Order (RO)-to-Purchase Order (PO) process to assess deficiencies.	\$ 429.00	2.2	\$ 943.80
5/12/2017	Valencia, Veronica	Discuss update of account payable narrative with R. Pereira (Deloitte) to draft preliminary flowchart for Dept. of Education.	\$ 429.00	0.6	\$ 257.40
5/13/2017	Cortez, Berto	Review data on revised accounts payable aging to identify trends from new invoices entered.	\$ 585.00	0.9	\$ 526.50
5/13/2017	Stover, Kate	Prepare analysis of available information related to cancelled contracts using information provided by OMB, information provided by contractors assigned at each agency to assist with contract consolidation, and information provided by Hacienda related to cancelled contracts.	\$ 507.00	1.2	\$ 608.40
5/14/2017	Cortez, Berto	Prepare analysis to respond to email from J. Aponte (OMB) regarding contract process recommendations for FY17.	\$ 585.00	0.4	\$ 234.00
5/15/2017	Calimano-Colon, Alberto	Analyze the socioeconomic transformation model for Puerto Rico in the "Puerto Rico's Government Reform Program New Path Forward" to develop recommendations on Transformation strategies to cut costs through government rightsizing.	\$ 429.00	1.2	\$ 514.80
5/15/2017	Calimano-Colon, Alberto	Assess agency level financial data related to accounts payable and payroll in order to update analysis for presentation to Hacienda.	\$ 429.00	1.9	\$ 815.10
5/15/2017	Calimano-Colon, Alberto	Assess agency level financial data related to human resources, federal funds, and accounting Issues in order to update analysis for presentation to Hacienda.	\$ 429.00	2.1	\$ 900.90
5/15/2017	Calimano-Colon, Alberto	Evaluated agency level data in order to prepare multiple detailed data related to Payroll/Human Resources data for the largest 7 Puerto Rico government agencies.	\$ 429.00	2.9	\$ 1,244.10
5/15/2017	Cortez, Berto	Review creditor matrix analysis to comment on milestones and risk mitigation.	\$ 585.00	0.7	\$ 409.50
5/15/2017	Cortez, Berto	Review progress of cost management activities, including accounts payable, contracts, and purchase orders at the agency level.	\$ 585.00	0.8	\$ 468.00

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Date	Professional	Description	Rate	Hours	Fees
5/15/2017	Cortez, Berto	Review updated contract data from Department of Education to assess key performance indicators for trend analysis by agency.	\$ 585.00	1.1	\$ 643.50
5/15/2017	Cortez, Berto	Met with R. Guerra (Hacienda) to discuss creditor matrix work plan for development of file to present to the court.	\$ 585.00	1.4	\$ 819.00
5/15/2017	Cortez, Berto	Review contract analysis including new information from Office of Management Budget on 5/12 for PCo and PP systems (contract systems).	\$ 585.00	0.4	\$ 234.00
5/15/2017	Cortez, Berto	Meet with C. Vazquez, J. Gotos (BDO) to discuss the revised agency headcount analysis for transitory employees for inclusion in Hacienda status report.	\$ 585.00	0.5	\$ 292.50
5/15/2017	Cortez, Berto	Evaluate standardized reporting template for contract data to be gathered from agencies to report on cancelled contracts.	\$ 585.00	0.3	\$ 175.50
5/15/2017	Cortez, Berto	Meeting with O. Hernandez, C. Vazquez (BDO) to discuss accounts payable aging analysis trends.	\$ 585.00	0.4	\$ 234.00
5/15/2017	Diaz Hernandez, Miguel	Prepare analysis of contracts to assess key milestones, risks, and open items from agencies as of 5/12.	\$ 429.00	2.1	\$ 900.90
5/15/2017	Diaz Hernandez, Miguel	Prepare analysis of cancelled purchase orders and requisition orders from Department of Education as of 5/15/2017.	\$ 429.00	2.2	\$ 943.80
5/15/2017	Diaz Hernandez, Miguel	Meet with K. Stover, M. Gomez (both Deloitte) to discuss next steps related to identifying additional unrecorded liabilities (invoices held by agencies but not tracked as liabilities) as a result of meeting with third party contractors for Department of Education, Health, and Mental Health Department.	\$ 429.00	0.4	\$ 171.60
5/15/2017	Diaz Hernandez, Miguel	Meet with K. Lucena, O. Negron, A. Morales, L. Vazquez (Contractors at Department of Education, Health, Mental Health), R. Cortez, C. Kennedy, M. Gomez, K. Stover (all Deloitte) to discuss contract assessment and open items for each agency.	\$ 429.00	1.0	\$ 429.00
5/15/2017	Diaz Hernandez, Miguel	Prepare analysis of potential savings across agencies to identify total savings to report to Office of Management Budget.	\$ 429.00	1.8	\$ 772.20
5/15/2017	Gomez, Mildred	Update analysis of contracts effective 5/19-5/15 to assess changes in active and expired contracts to determine cost savings.	\$ 429.00	2.0	\$ 858.00
5/15/2017	Gomez, Mildred	Prepare analysis of contracts as of December 31, 2015 pulled from Controllers Office website to identify contracts that are expired but currently in the contracts system.	\$ 429.00	2.0	\$ 858.00
5/15/2017	Gomez, Mildred	Analyze schedule of contracts from agencies with established parameters to define essential contracts to help assess contracts that are non-essential (Health, Education, Justice, Police, and Mental Health & Family)	\$ 429.00	1.9	\$ 815.10
5/15/2017	Gomez, Mildred	Meet with K. Lucena, M. Diaz, A. Rossy, O. Negron, and A. Morales, (all Contractors) to discuss their work performed and status as of 5/12 to present contract savings for Familia.	\$ 429.00	1.2	\$ 514.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/15/2017	Gomez, Mildred	Meet with K. Stover, M. Diaz (all Deloitte) to discuss key points from Familia meeting and additional financial needed to be obtained from agency regarding contract cost savings.	\$ 429.00	0.4	\$ 171.60
5/15/2017	Hurley, Timothy	Draft email in response to PROMESA board data request regarding cancelled contracts for FY17.	\$ 621.00	0.9	\$ 558.90
5/15/2017	Hurley, Timothy	Review Governors Executive Order 33 regarding impact on contracts work stream effort and work supporting R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.3	\$ 186.30
5/15/2017	Kennedy, Cade	Create weekly reporting template to tract progress of cost management activities such as analyzing accounts payable, contracts, and purchase orders for each agency.	\$ 546.00	1.7	\$ 928.20
5/15/2017	Kennedy, Cade	Review contract data provided by Department of Education to identify key performance indicators and ascertain consistent data to provide comparable metrics among agencies.	\$ 546.00	1.6	\$ 873.60
5/15/2017	Kennedy, Cade	Update work plan for contracts based on new information provided by Office of Management Budget on 5/12 for PCo and PP systems (government contract systems).	\$ 546.00	0.6	\$ 327.60
5/15/2017	Kennedy, Cade	Meet with R. Cortez (Deloitte) to discuss standardized reporting template for contracts analysis in order to obtain consistent data among agencies.	\$ 546.00	0.2	\$ 109.20
5/15/2017	Kennedy, Cade	Review docket to assess latest court filings impact on cost reductions needed to be performed by Government of Puerto Rico.	\$ 546.00	0.2	\$ 109.20
5/15/2017	Kennedy, Cade	Create analysis of creditor matrix to detail next steps, key milestones, and mitigating issues to facilitate to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	2.3	\$ 1,255.80
5/15/2017	Kennedy, Cade	Met with R. Guerra (Hacienda) and R. Cortez (Deloitte) to discuss creditor matrix work plan, review creditor categories, and review next steps to present to the court.	\$ 546.00	1.4	\$ 764.40
5/15/2017	Kennedy, Cade	Update analysis of creditor matrix based on meeting with government officials on 5/12 to identify staff and deadlines associated with creditor matrix delivery.	\$ 546.00	0.4	\$ 218.40
5/15/2017	Nguyen, Phuong	Prepare cost reduction analysis concerning contract, purchase order cancellations certification.	\$ 429.00	2.1	\$ 900.90
5/15/2017	Pereira, Ravin	Develop an Invoice inventory reconciliation template for a select set of vendors/agencies to assess whether invoices recorded in PRIFAS (Accounting System) have a corresponding contract/PO for FY2017.	\$ 429.00	2.6	\$ 1,115.40
5/15/2017	Pereira, Ravin	Update the A/P process memo document to include the controls deficiencies and high level observations identified for the AP process flows.	\$ 429.00	1.3	\$ 557.70
5/15/2017	Pereira, Ravin	Meet with R. Cortez (Deloitte), C. Theocharidis (Deloitte), and A. Colon (Deloitte) to discuss control issues associated with the Invoice to PO reconciliation template; to assess whether recorded invoices have a corresponding contract/PO for FY2017.	\$ 429.00	0.8	\$ 343.20
5/15/2017	Pereira, Ravin	Update the A/P process memo document to include the unrecorded inventory tracking process.	\$ 429.00	0.7	\$ 300.30

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/15/2017	Pereira, Ravin	Meet with J. Gotos (BDO) to discuss the key data attributes needed for the Requisition Order (RO) to Invoice reconciliation exercise to assess whether all recorded invoices have a corresponding contract / purchase order (PO) for FY2017.	\$ 429.00	1.2	\$ 514.80
5/15/2017	Pereira, Ravin	Meet with R. Guerra (Hacienda) to discuss the requisite data attributes needed to perform the invoice to PO reconciliation task for a select group of vendors and agencies.	\$ 429.00	1.2	\$ 514.80
5/15/2017	Stover, Kate	Prepare analysis of available information related to cancelled contracts using revised information provided by OMB, information provided by contractors assigned at each agency to assist with contract consolidation, and information provided by Hacienda related to cancelled contracts.	\$ 507.00	1.7	\$ 861.90
5/15/2017	Stover, Kate	Meeting with K. Lucena (Contractor, Lucena & Raices, PSC), R. Cortez, C. Kennedy, M. Gomez, and M. Diaz (All Deloitte) to discuss contracts management process, best practices for tracking contract actions (e.g. consolidation, cancellations), areas of concern, and request from PROMESA board related to cost saving activities.	\$ 507.00	0.9	\$ 456.30
5/15/2017	Stover, Kate	Email with Mental Health, Health, Family, Corrections, and Police to supplement analysis related to cancelled contracts for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to respond to request from PROMESA board related to contract cancellations resulting in cost savings/reduced budget.	\$ 507.00	0.2	\$ 101.40
5/15/2017	Stover, Kate	Meeting with M. Diaz and M. Gomez (both Deloitte) to discuss next steps for cost consolidation activities and recommendations for contractor assigned to Department of Education, Health, and Mental Health Department.	\$ 507.00	0.4	\$ 202.80
5/15/2017	Stover, Kate	Meeting with J. Aponte (PR OMB) to discuss documentation related to cancelled contract to assess potential operational expense savings in FY17.	\$ 507.00	0.8	\$ 405.60
5/15/2017	Stover, Kate	Prepare summary of analysis related to cancelled contracts to respond to request from PROMESA board related to contract cancellations resulting in cost savings/reduced budget.	\$ 507.00	0.4	\$ 202.80
5/15/2017	Stover, Kate	Updated presentation provided by R. Maldonado (PR - Secretary of Treasury, CFO) for information related to savings derived from cancelled contracts per request of PROMESA board.	\$ 507.00	0.7	\$ 354.90
5/16/2017	Calimano-Colon, Alberto	Evaluated agency level data in order to prepare multiple detailed requests pertaining to payroll of the Health Department.	\$ 429.00	0.9	\$ 386.10
5/16/2017	Calimano-Colon, Alberto	Evaluated agency level data in order to prepare multiple detailed requests pertaining to payroll of the Department of Education.	\$ 429.00	1.1	\$ 471.90
5/16/2017	Calimano-Colon, Alberto	Evaluated agency level data in order to prepare multiple detailed requests pertaining to payroll of the Police Department.	\$ 429.00	1.2	\$ 514.80

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Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Calimano-Colon, Alberto	Meeting with J. Gotos (BDO), O. Hernandez (BDO) to review updated analyses Payroll, Human Resources, Accounts Payable, Federal Funds, and Accounting issues.	\$ 429.00	1.1	\$ 471.90
5/16/2017	Calimano-Colon, Alberto	Meeting with cost management team leadership, including R. Cortez (Deloitte), T. Hurley (Deloitte) to discuss cost reduction initiative updates that includes most recent data provided by Hacienda (Treasury), OMB.	\$ 429.00	0.9	\$ 386.10
5/16/2017	Calimano-Colon, Alberto	Evaluate detailed agency data in order to prepare detailed request pertaining to Payroll of the top 12 agencies.	\$ 429.00	0.8	\$ 343.20
5/16/2017	Cortez, Berto	Evaluate contract work stream analysis scope changes based on guidance from Department of Justice on 5/15.	\$ 585.00	1.3	\$ 760.50
5/16/2017	Cortez, Berto	Review agency level contract data collected understand data metrics that may impact savings on open contracts.	\$ 585.00	0.9	\$ 526.50
5/16/2017	Cortez, Berto	Meet with K. Stover and M. Gomez (Deloitte) to discuss best methods to manage requests of purchase order data from all agencies.	\$ 585.00	0.7	\$ 409.50
5/16/2017	Cortez, Berto	Meet with C. Vazquez (BDO) to discuss accounts payable process risks related to agency data collection.	\$ 585.00	0.8	\$ 468.00
5/16/2017	Cortez, Berto	Meet with K. Stover (Deloitte) to discuss accounts payable data collection risks, including controls needed at agencies.	\$ 585.00	0.2	\$ 117.00
5/16/2017	Diaz Hernandez, Miguel	Update contract assessment tracker to identify risk areas and resolutions for week ending 5/13.	\$ 429.00	0.7	\$ 300.30
5/16/2017	Diaz Hernandez, Miguel	Update analysis of cancelled contracts from Department of Justice with additional information as of 5/15 to asses cancellations.	\$ 429.00	2.3	\$ 986.70
5/16/2017	Gomez, Mildred	Prepare analysis of contractors with data as of 5/15 from Controllers website list to identify potential variances in items from Office of Management Budget listing.	\$ 429.00	2.3	\$ 986.70
5/16/2017	Gomez, Mildred	Meet with D. Robles (Contractor) to obtain an understanding of work scoped at Justice and Family Department to identify additional data required to perform cost savings analysis.	\$ 429.00	1.8	\$ 772.20
5/16/2017	Gomez, Mildred	Meet with M. Diaz and C. Kennedy (all Deloitte) to discuss Justice and Family Department to determine methods to receive consistent data among agencies.	\$ 429.00	1.2	\$ 514.80
5/16/2017	Gomez, Mildred	Prepare analysis of contracts, purchase orders, and requisition orders cancelled so far for Education/ Health Department obtained from K. Lucena (Contractor) as of 5/15 to assess total amount of cost savings.	\$ 429.00	1.1	\$ 471.90
5/16/2017	Gomez, Mildred	Meet with R. Cortez and A. Calimano (all Deloitte) to discuss walkthrough of contract management tool in order to facilitate information to Government of Puerto transfer.	\$ 429.00	0.8	\$ 343.20
5/16/2017	Gomez, Mildred	Call with D. Robles (Contractor) to discuss preliminary results encountered at the agency such as evidence for cancellation of contracts, purchase orders, and requisition orders.	\$ 429.00	0.3	\$ 128.70
5/16/2017	Gomez, Mildred	Prepare analysis of contractor status to communicate open items needed to conduct cost savings substantiation.	\$ 429.00	0.5	\$ 214.50

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Hurley, Timothy	Review analysis supporting reduction spend related to the cancellation of purchase orders to be used in the presentation to PROMESA professionals.	\$ 621.00	1.2	\$ 745.20
5/16/2017	Kennedy, Cade	Update work plan for contract work stream for adjusted scope based on guidance from Department of Justice on 5/15.	\$ 546.00	1.8	\$ 982.80
5/16/2017	Kennedy, Cade	Review analysis of Education Department data regarding purchase order savings in preparation for meeting with agency to discuss cost management process.	\$ 546.00	1.4	\$ 764.40
5/16/2017	Kennedy, Cade	Create template for contracts data collection to obtain consistent data among agencies to identify key metrics that impact savings on open contracts.	\$ 546.00	1.2	\$ 655.20
5/16/2017	Kennedy, Cade	Meet with K. Stover, M. Gomez, and R. Cortez (all Deloitte) to discuss alternative approach to obtaining purchase order data from agencies.	\$ 546.00	0.7	\$ 382.20
5/16/2017	Kennedy, Cade	Meet with C. Vazquez (BDO) to discuss accounts payable process to identify risks.	\$ 546.00	0.6	\$ 327.60
5/16/2017	Kennedy, Cade	Meet with D. Robles (contractor), K. Stover, M. Gomez, and R. Cortez (all Deloitte) to discuss contract cancellation and savings process with agencies.	\$ 546.00	0.5	\$ 273.00
5/16/2017	Kennedy, Cade	Meet with R. Cortez (Deloitte) to discuss accounts payable work plan that details risks, mitigating controls, and processes throughout agencies.	\$ 546.00	0.2	\$ 109.20
5/16/2017	Kennedy, Cade	Meet with M. Gomez (Deloitte) to discuss contract data obtained from Controller office and understand data available in order to perform savings analysis.	\$ 546.00	0.2	\$ 109.20
5/16/2017	McCabe, Michael	Meeting with OMB Senior Advisor, (J. Aponte), discussed approaches to contract analysis including next steps.	\$ 585.00	0.7	\$ 409.50
5/16/2017	Nguyen, Phuong	Gather substantiating evidence on canceled contracts/POs in order show that they are not being renewed again.	\$ 429.00	0.5	\$ 214.50
5/16/2017	Pereira, Ravin	Update the A/P process memo to document the Fiscal YE AP estimation process performed by Hacienda.	\$ 429.00	1.9	\$ 815.10
5/16/2017	Pereira, Ravin	Meet with J. Gotos (BDO), B. Martinez (BDO), and C. Vazquez (BDO) to discuss the Invoice to PO reconciliation template to obtain insight with regard to the data attributes that could be obtained due to system limitations.	\$ 429.00	1.7	\$ 729.30
5/16/2017	Pereira, Ravin	Meet with H. Vazquez (Deloitte) to discuss the Audit/Tests performed to gain an understanding of the FYE A/P reconciliation circular letter process followed by GPR.	\$ 429.00	1.3	\$ 557.70
5/16/2017	Pereira, Ravin	Meet with O. Hernandez (BDO) and J. Gotos (BDO) to discuss controls deficiencies with regard to the Invoice Recording/tracking process as well as the generic AP process.	\$ 429.00	0.9	\$ 386.10
5/16/2017	Pereira, Ravin	Update the A/P process memo to document the Invoice to PO reconciliation process.	\$ 429.00	0.7	\$ 300.30
5/16/2017	Pereira, Ravin	Update the A/P Process memo based on the discussion with H. Vazquez (Deloitte) to include key identified control issues associated with the FYE A/P reconciliation circular letter process followed by GPR.	\$ 429.00	1.9	\$ 815.10



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Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Stover, Kate	Meeting with R. Cortez, C. Kennedy, M. Gomez, and P. Nguyen (all Deloitte) to discuss contract work stream approval process for FY18 Contracts to improve likelihood that contracts executed would only be for critical services, improve OMBs visibility into final contract amounts, contractors, and terms.	\$ 507.00	0.9	\$ 456.30
5/16/2017	Stover, Kate	Meet with D. Robles (Robles and Associates), M. Gomez, and R. Cortez (Deloitte) to discuss contract cancellation, savings process with agencies in response to PROMESA board request related to contract cancellations resulting in cost savings/reduced budget, and request from R. Maldonado (PR Deputy Director OMB).	\$ 507.00	0.9	\$ 456.30
5/16/2017	Stover, Kate	Meeting with R. Cortez (Deloitte) to discuss available information and next steps to obtain information to assess whether cancelled contracts/ purchase orders / requisitions would be procurements delayed until FY18.	\$ 507.00	0.7	\$ 354.90
5/16/2017	Stover, Kate	Prepared initial list of controls aimed at improving the FY18 contract review process with respect to contracts executed would only be for critical services, OMBs visibility into final contract amounts, contractors, and terms.	\$ 507.00	1.4	\$ 709.80
5/16/2017	Stover, Kate	Meeting with J. Aponte (PR OMB) to discuss available information to assess whether cancelled contracts/ purchase orders / requisitions would not be procurements delayed until FY18.	\$ 507.00	0.9	\$ 456.30
5/16/2017	Stover, Kate	Meeting with O. Rodriguez (PR Undersecretary of Accounting) and P. Nguyen (Deloitte) to discuss current contract/PO process and data sources, methods to identify savings related to contract consolidation, and cancellations.	\$ 507.00	0.9	\$ 456.30
5/16/2017	Stover, Kate	Reviewed list of cancelled contracts from Controller's database to assess if it is possible to identify evidence that those contractor would not be renewed again in response to PROMESA board request related to contract cancellations resulting in cost savings/reduced budget.	\$ 507.00	1.4	\$ 709.80
5/16/2017	Theocharidis, Costas	Develop a cost savings analysis for transitory employees focused on categorizing 278 entities as public corps, municipalities, departments, other entities.	\$ 507.00	2.1	\$ 1,064.70
5/16/2017	Theocharidis, Costas	Update cost savings analysis for transitory employees leveraging the Nov 2016 AAFAF headcount agency file, the BDO headcount analysis for transitory employees focused on comparing transitory employee headcount at the agency level to assess the variance between AAFAF's budgeted numbers actual numbers.	\$ 507.00	2.1	\$ 1,064.70
5/16/2017	Theocharidis, Costas	Update cost savings analysis for transitory employees leveraging the Nov 2016 AAFAF focused on identifying the transitory employees for the subdivisions within the Dept. of Education, Dept. of Health, Dept. of Housing, Public Management, Security, Social Welfare.	\$ 507.00	1.4	\$ 709.80
5/17/2017	Calimano-Colon, Alberto	Meeting with O. Hernandez and J. Gotos (BDO) related to accounts payable data, including additional open invoices received from agency requests.	\$ 429.00	1.1	\$ 471.90



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Date	Professional	Description	Rate	Hours	Fees
5/17/2017	Calimano-Colon, Alberto	Update cost reduction analysis for presentation to Hacienda to account for revised agency level data related to payroll, Human Resources, Accounts Payable, Federal Funds, and Accounting issues.	\$ 429.00	2.9	\$ 1,244.10
5/17/2017	Calimano-Colon, Alberto	Discuss with R. Guerra (Hacienda Undersecretary, J. Gotos (BDO), O. Hernandez (BDO) documentation of the Accounts Payable process, circular letter process, and disbursements.	\$ 429.00	0.9	\$ 386.10
5/17/2017	Calimano-Colon, Alberto	Prepared the accounts payable process memorandum for inclusion in update for Hacienda leadership.	\$ 429.00	1.1	\$ 471.90
5/17/2017	Calimano-Colon, Alberto	Prepare work plan, including questions for support provided, to meet with agencies regarding accounts payable for the week of May 27.	\$ 429.00	1.2	\$ 514.80
5/17/2017	Cortez, Berto	Analyze accounts payable cost savings by agency.	\$ 585.00	0.6	\$ 351.00
5/17/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to discuss cost savings identified related to employees and accounts payable to highlight data risks.	\$ 585.00	0.3	\$ 175.50
5/17/2017	Diaz Hernandez, Miguel	Update analysis of contract approval process flows to identify risks that could lead to contracts being approved with larger spend than budgeted.	\$ 429.00	1.6	\$ 686.40
5/17/2017	Diaz Hernandez, Miguel	Prepare analysis of cost management initiative for week ending 5/20 to identify upcoming activities, key accomplishments, risks, and resolutions.	\$ 429.00	1.3	\$ 557.70
5/17/2017	Diaz Hernandez, Miguel	Update analysis of cancelled purchase orders and requisition orders for Department of Education as of 5/16/2017 to identify additional savings.	\$ 429.00	2.2	\$ 943.80
5/17/2017	Diaz Hernandez, Miguel	Meet with C. Kennedy, M. Gomez (both Deloitte) to discuss key points / next steps to reconcile remaining balances on contracts that have been asserted as cancelled in order to analyze cost savings estimates.	\$ 429.00	0.4	\$ 171.60
5/17/2017	Diaz Hernandez, Miguel	Meet with C. Kennedy, M. Gomez (both Deloitte) to discuss the types of documentation (letter to vendor indicating cancelled contracts, disbursements through cancellation date) to be requested from the Depts. of Police, Corrections in order to assess whether contract savings have been captured in FY17.	\$ 429.00	0.3	\$ 128.70
5/17/2017	Diaz Hernandez, Miguel	Meet with F. Scherrer, M. Sullivan, N. Espinal (Third Party Contractors for Police, Corrections Department), C. Kennedy, M. Gomez (both Deloitte) to discuss contract evaluation and cost savings at departments.	\$ 429.00	0.7	\$ 300.30
5/17/2017	Diaz Hernandez, Miguel	Meet with G. Rodriguez (Third Party Contractor for Department of Justice, Family Department), C. Kennedy, M. Gomez (both Deloitte) to discuss contract assessment and cost savings at Department of Justice and Family Department.	\$ 429.00	1.3	\$ 557.70
5/17/2017	Gomez, Mildred	Prepare analysis of contract results from meeting with Police and Corrections to identify duplicate contracts.	\$ 429.00	2.8	\$ 1,201.20
5/17/2017	Gomez, Mildred	Draft email related to results of Police/Corrections contracts to provide to J. Aponte (Office of Management Budget).	\$ 429.00	0.2	\$ 85.80

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5/17/2017	Gomez, Mildred	Meet with D. Robles (Contractor), G. Rodriguez (contractor), C. Kennedy (Deloitte), and M. Diaz (Deloitte) to discuss status of cancelled PO's, contracts, requisitions for Family and Justice Department.	\$ 429.00	1.3	\$ 557.70
5/17/2017	Gomez, Mildred	Meet with F. Scherrer, M. Sullivan (Correction Department Contractor), N. Espinal (Police Department Contractor), C. Kennedy (Deloitte), M. Diaz (Deloitte) to discuss Purchase orders, contracts, and requisitions cancelled by agency.	\$ 429.00	0.7	\$ 300.30
5/17/2017	Gomez, Mildred	Meet with C. Kennedy and M. Diaz (all Deloitte) to discuss information from Justice/Family contractors to identify additional information that may be needed for substantiation.	\$ 429.00	0.6	\$ 257.40
5/17/2017	Gomez, Mildred	Meet with C. Kennedy and M. Diaz (all Deloitte) to discuss Corrections and Police contractors to assess go forward strategy to identify essential active contracts.	\$ 429.00	0.3	\$ 128.70
5/17/2017	Gomez, Mildred	Update analysis of contracts from Police and Corrections to identify next steps in obtaining open items in order to perform cost savings analysis.	\$ 429.00	2.8	\$ 1,201.20
5/17/2017	Kennedy, Cade	Meet with R. Cortez (Deloitte) to discuss cancelled contracts evidence provided by each agency.	\$ 546.00	0.2	\$ 109.20
5/17/2017	McCabe, Michael	Meeting with OBM Deputy Director (R. Maldonado) to discuss proposed data analysis approach.	\$ 585.00	0.3	\$ 175.50
5/17/2017	McCabe, Michael	Prepare for information technology meeting with OMB technology team regarding PCO process flows.	\$ 585.00	1.5	\$ 877.50
5/17/2017	Nguyen, Phuong	Create process flow diagram for PCO (Office of Management Budget contracts system) to present to Government of Puerto Rico Budget team to depict the flow of contracts from agencies to Hacienda, Office of Management Budget, Fortaleza.	\$ 429.00	1.0	\$ 429.00
5/17/2017	Nguyen, Phuong	Meet with D. Figueroa (Office of Management Budget) to discuss PCO (Office of Management Budget contracts system) contracts approval process to better identify key control areas.	\$ 429.00	1.5	\$ 643.50
5/17/2017	Nguyen, Phuong	Draft email to D. Figueroa (Office of Management Budget) in response to PCO (Office of Management Budget contracts system) to gather canceled contracts substantiation.	\$ 429.00	0.2	\$ 85.80
5/17/2017	Pereira, Ravin	Meet with C. Kennedy (Deloitte) to discuss key AP process steps and observations identified for the Account Payable Process as well as identify additional questions prior to meeting with R. Guerra (Deloitte).	\$ 429.00	1.2	\$ 514.80
5/17/2017	Pereira, Ravin	Meet with R. Pedro (Hacienda), J. Gotos (BDO), B. Martinez (BDO), and A. Colon (Deloitte) to discuss key control deficiencies observations with regard to the FYE A/P Circular Letter Reconciliation process performed by Hacienda to finalize the YE A/P Outstanding.	\$ 429.00	0.9	\$ 386.10
5/17/2017	Pereira, Ravin	Meet with J. Gotos (BDO), O. Hernandez (BDO), and B. Martinez (BDO) to discuss the outstanding observations identified based on the meeting with 2 agencies (Dept. of Education/ Dept. of Health) as well as to update the outstanding questionnaire list.	\$ 429.00	0.8	\$ 343.20

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Date	Professional	Description	Rate	Hours	Fees
5/17/2017	Pereira, Ravin	Meet with C. Kennedy (Deloitte) to identify observations associated with the RO to Contract/PO generation process flows to update the draft prior to our meeting with the 12 agencies.	\$ 429.00	0.6	\$ 257.40
5/17/2017	Pereira, Ravin	Update the Requisition Order (RO)-to-Purchase Order (PO) Process to include the Informal purchasing process steps performed by Purchasing Dept. to prepare a solid template prior to our discussion with the agencies.	\$ 429.00	2.1	\$ 900.90
5/17/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement Process observations summary.	\$ 429.00	2.2	\$ 943.80
5/17/2017	Pereira, Ravin	Update the weekly status slide for T. Hurley (Deloitte) prior to the meeting with O. Hernandez (BDO), J. Gotos (BDO), C. Vazquez (BDO), and R. Guerra (Hacienda) by including the findings associated with A/P Process Flows, Federal Funding Cost Savings, Invoice Tracking Process.	\$ 429.00	1.1	\$ 471.90
5/17/2017	Stover, Kate	Meeting with D. Figueroa (PR OMB), R. Cortez, P. Nguyen, and M. McCabe (all Deloitte) to understand who has access to the information contained in documentation provided by requestors/system generated and general process flows in the PCO System used for contract approvals.	\$ 507.00	1.2	\$ 608.40
5/17/2017	Stover, Kate	Prepare additional recommendations based on discussion with D. Figueroa (PR OMB) for improvements to the FY18 contract review process aimed at improving likelihood that contracts executed would only be for critical services and improving OMBs visibility into final contract amounts, contractors, and terms.	\$ 507.00	1.7	\$ 861.90
5/17/2017	Stover, Kate	Prepare request for additional information and documentation to clarify specific fields (multiyear, amount, supporting documentation), including workflows within the PCO Contracts Management System.	\$ 507.00	0.2	\$ 101.40
5/17/2017	Theocharidis, Costas	Discuss with C. Kennedy (Deloitte), what has been accomplished on the payroll savings front since the beginning of the engagement, what are the upcoming milestones/timing, walked him through the May 16 cost savings analysis for transitory employees.	\$ 507.00	1.4	\$ 709.80
5/17/2017	Theocharidis, Costas	Update cost savings analysis for transitory employees leveraging the Nov 2016 AAFAF, focused on identifying the federally funded transitory employees needed to be removed from the analysis.	\$ 507.00	2.1	\$ 1,064.70
5/17/2017	Theocharidis, Costas	Update cost savings analysis for transitory employees leveraging the Nov 2016 AAFAF, focused on identifying transitory employees associated with municipalities.	\$ 507.00	2.1	\$ 1,064.70
5/17/2017	Theocharidis, Costas	Update cost savings analysis for transitory employees focusing on analyzing average comp package for transitory employees eligible for elimination.	\$ 507.00	2.4	\$ 1,216.80
5/18/2017	Calimano-Colon, Alberto	Update to cost reduction analysis based on updated data received related to the Accounts Payable process, circular letter process, and disbursements per agency.	\$ 429.00	0.8	\$ 343.20
5/18/2017	Calimano-Colon, Alberto	Update for Hacienda leadership, including R. Maldonado (PR - Secretary of Treasury, CFO), R. Guerra (Hacienda Undersecretary) based on updated accounts payable cost savings support received for the week of May 27, 2017.	\$ 429.00	1.1	\$ 471.90

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Date	Professional	Description	Rate	Hours	Fees
5/18/2017	Calimano-Colon, Alberto	Update analysis summarizing the cost savings initiatives, including Accounts Payable, Payroll, Human Resources, Federal Funds, and Accounting Issues for presentation to Hacienda.	\$ 429.00	1.1	\$ 471.90
5/18/2017	Cortez, Berto	Evaluate cost reduction analysis identifying payroll savings for transitory employees.	\$ 585.00	0.6	\$ 351.00
5/18/2017	Cortez, Berto	Evaluate cost reduction analysis associated with agencies in reconciling specific federal funds programs.	\$ 585.00	0.6	\$ 351.00
5/18/2017	Cortez, Berto	Review updated accounts payable process maps to evaluate cost management opportunities at agency level from enhanced controls.	\$ 585.00	0.7	\$ 409.50
5/18/2017	Cortez, Berto	Review payroll analysis using the updated data from the cost reduction data collection.	\$ 585.00	0.8	\$ 468.00
5/18/2017	Cortez, Berto	Meet with O. Hernandez (BDO) to discuss in procedures used to analyze employee rosters for key agencies.	\$ 585.00	0.6	\$ 351.00
5/18/2017	Cortez, Berto	Meet with M. Gomez and J. Oliver (Deloitte) to discuss process flow chart for accounts payable to provide comments on additional risk controls.	\$ 585.00	0.6	\$ 351.00
5/18/2017	Cortez, Berto	Meeting with O. Hernandez, J. Gotos, H. Cruz, C. Vasquez (BDO) to discuss results of the analysis of transitory employee cost savings and draft flow chart for A/P invoice recording, impact of open contracts issues.	\$ 585.00	0.6	\$ 351.00
5/18/2017	Cortez, Berto	Review agency level contract approval process flow to provide comments for additional recommendations to add.	\$ 585.00	0.4	\$ 234.00
5/18/2017	Diaz Hernandez, Miguel	Prepare analysis of cost saving techniques process flowchart to identify contracts that can be shared among multiple agencies.	\$ 429.00	3.2	\$ 1,372.80
5/18/2017	Diaz Hernandez, Miguel	Update analysis of purchase orders and requisitions approval process flowchart with additional information from Office of Management Budget as of 5/17 to identify automatic controls in their contracts system.	\$ 429.00	2.9	\$ 1,244.10
5/18/2017	Diaz Hernandez, Miguel	Meet with J. Aponte (Office of Management Budget), E. O'Neal (Deloitte) to discuss headcount report across agencies to report forest into fiscal budget.	\$ 429.00	1.9	\$ 815.10
5/18/2017	Gomez, Mildred	Prepare analysis of Current Contract Approval process flow at Office of Management Budget for contracts, purchase orders, and requisition orders to identify risks and mitigating controls.	\$ 429.00	2.5	\$ 1,072.50
5/18/2017	Gomez, Mildred	Update analysis of contract approval process flow to identify specific areas where cost savings could be obtained.	\$ 429.00	1.2	\$ 514.80
5/18/2017	Gomez, Mildred	Prepare consolidated schedule of cancelled contracts, purchase orders, requisition orders, and 3-way matching control from Justice, Mental Health, Health, Education, Family, Correction, Police to evaluate potential cost savings.	\$ 429.00	2.9	\$ 1,244.10
5/18/2017	Gomez, Mildred	Update analysis of cancelled contracts, purchase orders, and requisition orders from Justice Department with Controllers Website list to identify variances in agency data.	\$ 429.00	1.9	\$ 815.10

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Date	Professional	Description	Rate	Hours	Fees
5/18/2017	Kennedy, Cade	Review payroll process map to identify supplemental work plan, control points, and issue mitigation in support of cost management work stream.	\$ 546.00	2.6	\$ 1,419.60
5/18/2017	Kennedy, Cade	Review accounts payable process map to mitigating controls and risk priorities with respect to of accounts payable.	\$ 546.00	2.4	\$ 1,310.40
5/18/2017	Kennedy, Cade	Review accounts payable current process maps to assess cost management opportunities and next-steps to provide to Office of Management Budget to implement manual controls.	\$ 546.00	1.6	\$ 873.60
5/18/2017	Kennedy, Cade	Meet with M. Gomez and J. Oliver (both Deloitte) to discuss accounts payable process flow to include additional risks and mitigating controls.	\$ 546.00	0.6	\$ 327.60
5/18/2017	Kennedy, Cade	Meet with C. Vazquez (BDO) and R. Cortez (Deloitte) to discuss accounts payable as of 5/17 in relation of contract and purchase orders to process.	\$ 546.00	0.5	\$ 273.00
5/18/2017	Kennedy, Cade	Call with R. Cortez (Deloitte) to discuss contract approval process flow for each agency.	\$ 546.00	0.4	\$ 218.40
5/18/2017	Kennedy, Cade	Meet with P. Nguyen, J. Oliver, M. Diaz (all Deloitte) to discuss contract work flow diagram, control points, and mitigation action plan.	\$ 546.00	0.4	\$ 218.40
5/18/2017	Kennedy, Cade	Prepare analysis of short-term mitigation plan for contract work stream to assess opportunities and priorities for Government of Puerto Rico to reduce costs through agency consolidation of contracts.	\$ 546.00	1.1	\$ 600.60
5/18/2017	McCabe, Michael	Review data extract from the PCo contracts database to assess the integrity of the information populated in the respective fields used to initiate a contract.	\$ 585.00	0.6	\$ 351.00
5/18/2017	McCabe, Michael	Prepare plan for proceeding with contract analysis, including evaluation of process controls.	\$ 585.00	1.9	\$ 1,111.50
5/18/2017	Nguyen, Phuong	Review PCo (Office of Management Budget contracts system) manual to map current manual processes to automated system processes in order to facilitate managing costs of new contracts to present to D. Figueroa (Office of Management Budget).	\$ 429.00	0.3	\$ 128.70
5/18/2017	Nguyen, Phuong	Create contracts approval workflow process aimed to provide improvements based on discussions with D. Figueroa (Office of Management Budget) for agencies using PCo (contracts system).	\$ 429.00	2.1	\$ 900.90
5/18/2017	Nguyen, Phuong	Review contracts approval workflow to assess future state processes, controls based on discussion with D. Figueroa (Office of Management Budget) to avoid inappropriate contracts to be approved.	\$ 429.00	0.7	\$ 300.30
5/18/2017	Nguyen, Phuong	Update contracts approval process flow diagram to present to D. Figueroa (Office of Management Budget) with new information on 5/17 regarding how vendors enter contracts.	\$ 429.00	0.3	\$ 128.70
5/18/2017	Pereira, Ravin	Update the Requisition Order (RO)-to-Purchase Order (PO) Process observations summary.	\$ 429.00	0.5	\$ 214.50
5/18/2017	Pereira, Ravin	Meet with C. Kennedy (Deloitte) to discuss key AP steps and observations associated with the AP process flows; answer questions with regard to the RO to Contract/PO generation process flows.	\$ 429.00	0.8	\$ 343.20

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Date	Professional	Description	Rate	Hours	Fees
5/18/2017	Pereira, Ravin	Discuss with P. Nguyen (Deloitte) to provide a high level expectations with regard to converting the AP process description into AP Process flows for the Requisition Order to Contracts/Purchase Order process.	\$ 429.00	0.2	\$ 85.80
5/18/2017	Pereira, Ravin	Meet with J. Gotos (BDO), O. Hernandez (BDO), and B. Martinez (BDO) to identify key control issues and observations to update the draft questionnaire prior to the meeting with the (Police Dept./Dept. of Corrections).	\$ 429.00	0.9	\$ 386.10
5/18/2017	Pereira, Ravin	Analyze controls in the generic A/P process map for the Requisition Order to Contracts/Purchase Order process flow.	\$ 429.00	1.3	\$ 557.70
5/18/2017	Stover, Kate	Update list of controls to improve the FY18 contract review process to improve likelihood that contracts executed would only be for critical services, improve OMBs visibility into final contract amounts, contractors, and terms using information from the PCO Manual.	\$ 507.00	0.9	\$ 456.30
5/18/2017	Stover, Kate	Reviewed PCO Manual provided by D. Figueroa (PR OMB) to understand system generated documentation and workflow steps in the PCO System used for contract approvals.	\$ 507.00	1.3	\$ 659.10
5/18/2017	Theocharidis, Costas	Meeting with O. Hernandez (BDO), J. Gotos (BDO), H. Cruz (BDO), C. Vasquez (BDO), R. Pereira (Deloitte), C. Kennedy (Deloitte), R. Cortez (Deloitte) to discuss findings of the cost savings analysis for transitory employees, preliminary flow chart for A/P invoice recording/E-Settlement process, contracts issues that may have an impact A/P, disbursements.	\$ 507.00	0.6	\$ 304.20
5/18/2017	Theocharidis, Costas	Create detailed meeting agenda for the afternoon meeting with BDO per request by R. Cortez (Deloitte) to discuss findings of the cost savings analysis for transitory employees, preliminary flow chart for A/P invoice recording/E-Settlement process, contracts issues that may have an impact on A/P, disbursements.	\$ 507.00	1.1	\$ 557.70
5/19/2017	Calimano-Colon, Alberto	Cost reduction analysis on GPR Payroll, Human Resources, Accounts Payable, Federal Funds, and Accounting issues to account for updated data.	\$ 429.00	2.4	\$ 1,029.60
5/19/2017	Calimano-Colon, Alberto	Cost reduction team including C. Theocharidis (Deloitte), R. Pereira (Deloitte), to discuss updated support provided related to accounts payable invoice recording, including E-Settlement process.	\$ 429.00	0.6	\$ 257.40
5/19/2017	Calimano-Colon, Alberto	Review supporting documents for the GPR payroll cost reduction initiative for inclusion of new data in analysis.	\$ 429.00	0.9	\$ 386.10
5/19/2017	Cortez, Berto	Call with C. Kennedy (Deloitte) to discuss contract remediation steps.	\$ 585.00	0.2	\$ 117.00
5/19/2017	Cortez, Berto	Review contract process remediation actions memo for J. Aponte (OMB).	\$ 585.00	0.7	\$ 409.50
5/19/2017	Cortez, Berto	Review payroll process map to comment on additional control points and risk mitigation areas needed to be addressed.	\$ 585.00	1.1	\$ 643.50
5/19/2017	Cortez, Berto	Review process map of accounts payable to provide feedback on risk priorities and control points needed.	\$ 585.00	0.9	\$ 526.50
5/19/2017	Cortez, Berto	Review contract cost savings process map to check for inclusion of new controls.	\$ 585.00	0.7	\$ 409.50

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/19/2017	Diaz Hernandez, Miguel	Prepare analysis of consolidated cancelled PO's across agencies to help assess accounts payable total.	\$ 429.00	1.3	\$ 557.70
5/19/2017	Diaz Hernandez, Miguel	Update analysis of contract assessment for week ending 5/20 to establish completed milestones from each agency, remaining open items, and resolutions to risk to be presented to J. Aponte (Office of Management Budget).	\$ 429.00	2.6	\$ 1,115.40
5/19/2017	Diaz Hernandez, Miguel	Update analysis of contract approval process flow to identify cost savings that can be produced through a more streamlined process.	\$ 429.00	1.1	\$ 471.90
5/19/2017	Gomez, Mildred	Prepare analysis of cancelled contracts, purchase orders, and requisition orders reconciliation to identify items that do not have matching approvals.	\$ 429.00	2.9	\$ 1,244.10
5/19/2017	Gomez, Mildred	Prepare analysis of agency contract review status to identify risks and resolutions to achieve cost savings milestones.	\$ 429.00	2.3	\$ 986.70
5/19/2017	Gomez, Mildred	Update analysis of status by agency to identify risks and resolutions to achieve milestones to help assess synergies in cost savings.	\$ 429.00	2.4	\$ 1,029.60
5/19/2017	Kennedy, Cade	Meet with J. Aponte (Office of Management Budget) to review cost with additional information regarding amount of outstanding contracts.	\$ 546.00	0.7	\$ 382.20
5/19/2017	Kennedy, Cade	Update analysis of contract process remediation actions memo for post J. Aponte (Office of Management Budget) with updates on contracts approval process.	\$ 546.00	0.6	\$ 327.60
5/19/2017	Kennedy, Cade	Review process map of contract cost savings to include automatic controls within PCo and PP (contract systems).	\$ 546.00	0.3	\$ 163.80
5/19/2017	Kennedy, Cade	Call with R. Cortez (Deloitte) to discuss contract process and remediation items in order to update memo.	\$ 546.00	0.2	\$ 109.20
5/19/2017	Kennedy, Cade	Meet with J. Aponte (Office of Management Budget) to review cost reduction memo.	\$ 546.00	0.9	\$ 491.40
5/19/2017	McCabe, Michael	Meet with J. Aponte (OMB - Contractor) to walk through the PCo (Centralized Contracts Database System) interface in order to understand how contracts are initiated at agency-level, segregation of duties, approval rights, creation of encumbrances against budget.	\$ 585.00	3.0	\$ 1,755.00
5/19/2017	Nguyen, Phuong	Meet with R. Pereira (Deloitte) and A. Calimano-Colon (Deloitte) to assess process for recording invoices, settlement processes aimed at reducing accounts payables for the government in FY18.	\$ 429.00	0.2	\$ 85.80
5/19/2017	Nguyen, Phuong	Create workflow for invoice recording process to assess control improvements with information received for Department of Corrections.	\$ 429.00	1.2	\$ 514.80
5/19/2017	Nguyen, Phuong	Update analysis of invoice recording process with R. Pereira (Deloitte) and A. Calimano-Colon (Deloitte) for Department of Education to understand how the Department prevents duplicate invoices.	\$ 429.00	0.4	\$ 171.60
5/19/2017	Stover, Kate	Draft email to P. Nguyen (Deloitte) identifying ways to improve process flow diagram of PCo (Contracts Management Database) in order to identify control weaknesses in contract initiation / approval for remediation in FY18.	\$ 507.00	0.3	\$ 152.10



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Date	Professional	Description	Rate	Hours	Fees
5/19/2017	Stover, Kate	Drafted email to J. Aponte (OMB - Contractor) to provide status of PCo (Contracts Management Database) process flow, remediation needs to J. Marrero (OMB - Director), R. Maldonado (OMB - Deputy Director).	\$ 507.00	0.3	\$ 152.10
5/19/2017	Stover, Kate	Drafted email to R. Cortez (Deloitte) to request review of memorandum discussing cost savings measures, controls for the FY18 contract review process to improve likelihood that contracts executed would only be for critical services, improve OMBs visibility into final contract amounts, contractors, and terms.	\$ 507.00	0.1	\$ 50.70
5/22/2017	Calimano-Colon, Alberto	Evaluated cost reduction information prior to the meeting with agency Dept. heads so as to update agenda items.	\$ 429.00	0.4	\$ 171.60
5/22/2017	Calimano-Colon, Alberto	Reviewed the status of the support provided for agency level payroll, accounts payable processes, including balances.	\$ 429.00	0.9	\$ 386.10
5/22/2017	Calimano-Colon, Alberto	Updated accounts payable analyses to include agency level data received for accounts payable processes.	\$ 429.00	2.1	\$ 900.90
5/22/2017	Calimano-Colon, Alberto	Evaluated agency level accounts payable/payroll data for the top 12 GPR agencies for inclusion in presentation for Hacienda leadership.	\$ 429.00	1.1	\$ 471.90
5/22/2017	Calimano-Colon, Alberto	Evaluated payroll related files provided by BDO as part of their analysis of the cost initiatives work for inclusion in update for Hacienda.	\$ 429.00	0.9	\$ 386.10
5/22/2017	Calimano-Colon, Alberto	Update the accounts payable process flows for new agency level data received.	\$ 429.00	2.1	\$ 900.90
5/22/2017	Diaz Hernandez, Miguel	Prepare analysis of contracts to help identify guidelines to be used by agencies to determine if contracts are essential to the government.	\$ 429.00	1.8	\$ 772.20
5/22/2017	Diaz Hernandez, Miguel	Update analysis of non-essential contracts to be distributed across all agencies with additional information from Office of Management Budget to analyze variances between agency data versus Office of Management Budget data.	\$ 429.00	1.6	\$ 686.40
5/22/2017	Diaz Hernandez, Miguel	Update analysis of purchase orders across agencies with additional information as of 5/19 to identify purchase orders that did not have a requisition associated to them.	\$ 429.00	0.6	\$ 257.40
5/22/2017	Gomez, Mildred	Prepare analysis of cancelled contracts performed by Agency to identify variances in Office of Management Budget data to present to A. Morales (contractor at ASSMCA).	\$ 429.00	2.0	\$ 858.00
5/22/2017	Gomez, Mildred	Draft criteria for essential contracts at agency level to present to J. Aponte (Office of Management Budget) in order to drive categorization through agency.	\$ 429.00	1.9	\$ 815.10
5/22/2017	Gomez, Mildred	Update analysis on cancelled contracts, purchase orders, and requisition orders by agency to identify agencies at risk and resolutions.	\$ 429.00	1.1	\$ 471.90
5/22/2017	Kennedy, Cade	Prepare analysis of cost management work stream as of 5/19 to align agencies with priorities related to accounts payable workflow to be presented to O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 546.00	0.6	\$ 327.60
5/22/2017	McCabe, Michael	Review technical requirements with information technology staff for analysis environment for PCO contracts.	\$ 585.00	1.0	\$ 585.00



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/22/2017	Nguyen, Phuong	Review accounts payable workflow with R. Pieria (Deloitte) and A. Colon (Deloitte) to assess disbursement risks of accounts payable process for meeting with Department of Education.	\$ 429.00	0.2	\$ 85.80
5/22/2017	Nguyen, Phuong	Update risk assessment of invoice recording process with additional information regarding disbursement of payment provided by Department of Education to present to Government of Puerto Rico Treasury team.	\$ 429.00	0.8	\$ 343.20
5/22/2017	Nguyen, Phuong	Update E-Settlement process with recommendations in order to facilitate more frequent reconciliation controls to present to Department of Education.	\$ 429.00	0.8	\$ 343.20
5/22/2017	Pereira, Ravin	Call with O. Hernandez (BDO) and J. Gotos (BDO) to obtain updates with regard to the outstanding invoice inventory based on the Invoice Recording process.	\$ 429.00	0.8	\$ 343.20
5/22/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process to include the steps performed by Agency finance for invoice approval.	\$ 429.00	1.8	\$ 772.20
5/22/2017	Pereira, Ravin	Update the Requisition Order (RO)-to-Purchase Order (PO) process flow to include the Formal bidding process performed by the Purchasing Dept.	\$ 429.00	0.7	\$ 300.30
5/22/2017	Pereira, Ravin	Discuss the weekly status report with R. Cortez (Deloitte) including key observations associated with the AP invoice tracking, Federal Funds, and Cost Savings work streams.	\$ 429.00	0.4	\$ 171.60
5/22/2017	Pereira, Ravin	Meet with T. Hurley (Deloitte) to walk-through draft process flow map outlining the current Accounts Payable process utilized by Hacienda (Treasury) at month-end close.	\$ 429.00	0.6	\$ 257.40
5/22/2017	Pereira, Ravin	Update the weekly status slide for T. Hurley (Deloitte) prior to his meeting with O. Hernandez (BDO), J. Gotos (BDO), C. Vazquez (BDO), and R. Guerra (Hacienda) by including the status associated with A/P Process Flows, Federal Funding Cost Savings, and Invoice Tracking Process.	\$ 429.00	0.9	\$ 386.10
5/22/2017	Pereira, Ravin	Meet with P. Nguyen (Deloitte) to assess additional edits to converting the AP process description into A/P Process flows for the Requisition Order to Contracts/Purchase Order process/Invoice to Cash Disbursement process.	\$ 429.00	1.4	\$ 600.60
5/22/2017	Pereira, Ravin	Meet with A. Colon (Deloitte), P. Nguyen (Deloitte), and C. Theocharidis (Deloitte) to discuss key control deficiencies and observations related to the AP process flows as well as to augment the AP questionnaire template.	\$ 429.00	0.6	\$ 257.40
5/22/2017	Theocharidis, Costas	Create a draft status report for payroll work stream for T. Hurley (Deloitte).	\$ 507.00	0.9	\$ 456.30
5/23/2017	Calimano-Colon, Alberto	Cost reduction team, including C. Theocharidis (Deloitte), R. Pereira (Deloitte), to discuss updated data for payroll and accounts payable process, including upcoming milestones.	\$ 429.00	0.6	\$ 257.40
5/23/2017	Calimano-Colon, Alberto	Update the accounts payable process flowcharts for the Invoice Capturing/Recording Process, including E-Settlement Process.	\$ 429.00	0.9	\$ 386.10

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Date	Professional	Description	Rate	Hours	Fees
5/23/2017	Calimano-Colon, Alberto	Draft data request to O. Hernandez, J. Gotos, and C. Vazquez (BDO) pertaining to AP and Payroll updates, including revised agency level support.	\$ 429.00	0.4	\$ 171.60
5/23/2017	Calimano-Colon, Alberto	Evaluate cost reduction supporting documents (accounts payable) obtained related to accounts payable support by agency.	\$ 429.00	0.6	\$ 257.40
5/23/2017	Calimano-Colon, Alberto	Meet with O. Hernandez and J. Gotos (BDO) related to revised open invoice data received from agencies.	\$ 429.00	0.6	\$ 257.40
5/23/2017	Calimano-Colon, Alberto	Prepare update for Hacienda leadership regarding current work plans, including tasks completed by agency in cost savings.	\$ 429.00	1.1	\$ 471.90
5/23/2017	Calimano-Colon, Alberto	Developed questions for agencies to understand their Accounts Payable process, including Contract/PO Origination Process, Invoice Approval Process, etc.	\$ 429.00	1.9	\$ 815.10
5/23/2017	Calimano-Colon, Alberto	Updated the cost savings presentation for the accounts payable process, including flowcharts of understanding of agency level issues.	\$ 429.00	2.1	\$ 900.90
5/23/2017	Cortez, Berto	Review creditor matrix prepared for R. Maldonado (Secretary of Treasury) to discuss creditor matrix court requirements.	\$ 585.00	0.7	\$ 409.50
5/23/2017	Cortez, Berto	Meet with J. Marrero and J. Hernandez (OMB) to discuss contract project scope, contracts progress, and cost reduction memo.	\$ 585.00	1.1	\$ 643.50
5/23/2017	Diaz Hernandez, Miguel	Update analysis of contract approval process flow to include risks and mitigating controls that can be implemented manually.	\$ 429.00	2.8	\$ 1,201.20
5/23/2017	Diaz Hernandez, Miguel	Update analysis of contract execution process to identify areas in process that can be streamlined automatically through contracts system.	\$ 429.00	3.1	\$ 1,329.90
5/23/2017	Diaz Hernandez, Miguel	Update analysis for contract management with additional information from Office of Management Budget as of 5/22 to help assess duplicate process performed within Hacienda, agencies, and Office of Management Budget.	\$ 429.00	2.1	\$ 900.90
5/23/2017	Gomez, Mildred	Prepare analysis of guidelines for contract execution process to be used in approval process to present to J. Aponte (Office of Management Budget).	\$ 429.00	2.5	\$ 1,072.50
5/23/2017	Gomez, Mildred	Prepare analysis of guidelines for contract management and cost savings process to be used in approval to reduce agency spending.	\$ 429.00	2.5	\$ 1,072.50
5/23/2017	Gomez, Mildred	Prepare contract approval process flow for new contracts to obtain the proper approval before being entered in the contracts system.	\$ 429.00	2.8	\$ 1,201.20
5/23/2017	Gomez, Mildred	Prepare analysis of cancelled contract list provided by contractors (Mental Health, Health, Education, Police, Corrections, Justice, Family) to identify contracts that were multi-fiscal year.	\$ 429.00	0.5	\$ 214.50
5/23/2017	Kennedy, Cade	Update analysis of cost management to help assess current landscape of contract creation to accounts payable liability.	\$ 546.00	1.6	\$ 873.60
5/23/2017	Kennedy, Cade	Meet with M. Gomez and M. Diaz (both Deloitte) to discuss build of contract execution and budget encumbrance process map in order to identify contracts that were over their encumbrance amount.	\$ 546.00	0.4	\$ 218.40

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/23/2017	Kennedy, Cade	Meet with J. Marrero, J. Hernandez (both OMB), and R. Cortez (Deloitte) to discuss project scope, contracts work process, and cost reduction memo.	\$ 546.00	1.1	\$ 600.60
5/23/2017	Kennedy, Cade	Update analysis of cost management work plan to identify key milestones to be achieved by each agency in order to record cost reductions in the fiscal year.	\$ 546.00	0.6	\$ 327.60
5/23/2017	Kennedy, Cade	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting), R. Cortez, T. Hurley (both Deloitte) to discuss cost reduction plans provided by agencies and coordinate review processes.	\$ 546.00	0.4	\$ 218.40
5/23/2017	Kennedy, Cade	Review template of creditor matrix to prepare to meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss the delivery of the creditor matrix to the court.	\$ 546.00	2.4	\$ 1,310.40
5/23/2017	McCabe, Michael	Analysis of technical requirements with information technology staff for evaluation environment for contracts.	\$ 585.00	1.0	\$ 585.00
5/23/2017	Nguyen, Phuong	Create contracts execution process map to compare manual approvals, including automated thresholds for Department of Corrections to present to D. Figueroa (Office of Management Budget).	\$ 429.00	1.1	\$ 471.90
5/23/2017	Nguyen, Phuong	Create contracts submission process for vendors to detail payment of invoice for Department of Corrections to present to D. Figueroa (Office of Management Budget).	\$ 429.00	0.9	\$ 386.10
5/23/2017	Nguyen, Phuong	Create analysis on current work streams to demonstrate activities, issues, and next steps for Government of Puerto Rico undertake to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.9	\$ 386.10
5/23/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flows to include the Invoice to Receipt reconciliation steps performed by Agency Division.	\$ 429.00	1.1	\$ 471.90
5/23/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flows to include separate process steps for invoices submitted at Central Finance as well as Invoices submitted at Regional office.	\$ 429.00	0.9	\$ 386.10
5/23/2017	Pereira, Ravin	Discuss with C. Theocharidis (Deloitte) and C. Kennedy (Deloitte) to obtain the status of the Invoice Recording process to update the A/P generic process flows with specific control deficiencies prior to the presentation to R. Guerra (Hacienda).	\$ 429.00	1.6	\$ 686.40
5/23/2017	Pereira, Ravin	Discuss with R. Cortez (Deloitte) the key control issues and observations with regard to the Contracts/PO generation process flows to identify additional questions.	\$ 429.00	0.6	\$ 257.40
5/23/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement questionnaire to include additional observations/questions and control deficiencies based on discussion with R. Cortez (Deloitte).	\$ 429.00	1.3	\$ 557.70
5/23/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flow to include the process steps associated with the 3-way check performed by Agency finance.	\$ 429.00	2.1	\$ 900.90
5/23/2017	Pereira, Ravin	Update the draft questionnaire for the Requisition Order (RO)- to-Purchase Order (PO) process with key identified observations/questions and control deficiencies based on the discussion from R. Cortez (Deloitte) and R. Guerra (Hacienda).	\$ 429.00	0.6	\$ 257.40

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Date	Professional	Description	Rate	Hours	Fees
5/23/2017	Stover, Kate	Reviewed open requests/responses received related to contract, purchase order, and requisition review done at Department of Police/Corrections to determine follow-up required and identify potential areas for escalation to OMB.	\$ 507.00	0.3	\$ 152.10
5/23/2017	Stover, Kate	Reviewed open requests/responses received related to contract, purchase order, and requisition review done at Department of Education to determine follow-up required and identify potential areas for escalation to OMB.	\$ 507.00	0.2	\$ 101.40
5/23/2017	Stover, Kate	Reviewed open requests/responses received related to contract, purchase order, and requisition review done at Department of Familia to determine follow-up required and identify potential areas for escalation to OMB.	\$ 507.00	0.3	\$ 152.10
5/23/2017	Stover, Kate	Reviewed open requests/responses received related to contract, purchase order, and requisition review done at Department of Justice to determine follow-up required and identify potential areas for escalation to OMB.	\$ 507.00	0.2	\$ 101.40
5/23/2017	Theocharidis, Costas	Develop a payroll work stream status report for T. Hurley (Deloitte) regarding payroll issues, potential payroll savings and associated recommendations.	\$ 507.00	4.5	\$ 2,281.50
5/24/2017	Blair, Kirk	Review sample contract from Dept. of Education to assess level of documentation on standard governmental contract, including terms related to potential damages for cancelling contract during the middle of a fiscal year.	\$ 621.00	1.1	\$ 683.10
5/24/2017	Calimano-Colon, Alberto	Draft request to J. Gotos (BDO), O. Hernandez (BDO) pertaining to agency level accounts payable, including Health Department and Education Department.	\$ 429.00	1.1	\$ 471.90
5/24/2017	Calimano-Colon, Alberto	Discussion with R. Guerra (Hacienda) regarding agency level disbursement process.	\$ 429.00	0.8	\$ 343.20
5/24/2017	Calimano-Colon, Alberto	Prepared questions for R. Guerra (GPR-Hacienda) to discuss the disbursement process at Hacienda.	\$ 429.00	0.9	\$ 386.10
5/24/2017	Cortez, Berto	Review payroll analysis focused on payroll savings for employee categories.	\$ 585.00	1.1	\$ 643.50
5/24/2017	Cortez, Berto	Review accounts payable disbursement process flows to provide comments on additional control data to obtain from agencies.	\$ 585.00	0.7	\$ 409.50
5/24/2017	Cortez, Berto	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting), R. Guerra (Hacienda) to discuss liability creation, including purchase order, requisition order approval, and disbursement process to track cost savings strategies.	\$ 585.00	1.1	\$ 643.50
5/24/2017	Cortez, Berto	Meet with C. Theocharidis (Deloitte) to discuss accounts payable cost savings progress, including work to identify risk areas.	\$ 585.00	0.4	\$ 234.00
5/24/2017	Diaz Hernandez, Miguel	Update analysis of contract approval process flow with additional information from Office of Management Budget as of 5/23 to assess if approved contracts was within budget of agency.	\$ 429.00	3.3	\$ 1,415.70
5/24/2017	Diaz Hernandez, Miguel	Prepare analysis of cancelled contract and purchase orders across agencies to help assess purchase orders that have been created after the cancellation of contracts.	\$ 429.00	2.4	\$ 1,029.60

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Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Diaz Hernandez, Miguel	Meet with O. Negron (Third Party Contractor of Health Department), C. Kennedy, M. Gomez (both Deloitte) to discuss assessment, results of cancelled contracts, and purchase orders.	\$ 429.00	1.1	\$ 471.90
5/24/2017	Diaz Hernandez, Miguel	Meet with A. Morales (Third Party Contractor of Mental Health Department), C. Kennedy, M. Gomez (Deloitte) to discuss total amount of cancelled contracts to be reported as savings.	\$ 429.00	1.2	\$ 514.80
5/24/2017	Gomez, Mildred	Update analysis of contracts as of 5/24/2017 on cancellation of contracts, purchase orders, and requisition orders by agency (Justice, Corrections, Police, Education, Family, Health, Mental Health) to identify variances in savings.	\$ 429.00	1.7	\$ 729.30
5/24/2017	Gomez, Mildred	Update analysis of contract approval process flow to identify risks and mitigating controls.	\$ 429.00	1.7	\$ 729.30
5/24/2017	Gomez, Mildred	Meet with A. Morales (Contractor), M. Diaz (Deloitte), and C. Kennedy (Deloitte) to discuss status on contract cancellation process at Mental Health (ASSMCA) agency to identify variances in Office of Management Budget data.	\$ 429.00	1.3	\$ 557.70
5/24/2017	Gomez, Mildred	Meet with J. Aponte (Office of Management Budget) and M. Diaz (Deloitte) to discuss the contract approval process to help assess implementation of automatic controls.	\$ 429.00	0.8	\$ 343.20
5/24/2017	Gomez, Mildred	Update analysis of contract approval flowchart to depict new contracts, requisition orders, and purchase orders approvals to identify controls to mitigate risks.	\$ 429.00	0.8	\$ 343.20
5/24/2017	Gomez, Mildred	Meet with O. Negron (Contractor), M. Diaz (Deloitte), and R. Cortez (Deloitte) regarding status on contract cancellations for Health Department to assess key milestones and needed resources for effort.	\$ 429.00	0.5	\$ 214.50
5/24/2017	Gomez, Mildred	Meeting with M. Diaz (Deloitte) and C. Kennedy (Deloitte) to discuss key points from meeting (Health Department), additional information needed for evidence of cancellation of contracts, requisition orders, and purchase orders to substantiate savings.	\$ 429.00	0.3	\$ 128.70
5/24/2017	Kennedy, Cade	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting) and R. Goderich (Hacienda) to discuss purchase order, requisition order approval, and disbursement process to further identify cost mitigation strategies.	\$ 546.00	1.1	\$ 600.60
5/24/2017	Kennedy, Cade	Review process map for accounts payable disbursement to identify cost mitigation opportunities and identify additional areas to further pursue cost management options.	\$ 546.00	0.6	\$ 327.60
5/24/2017	Kennedy, Cade	Meet with R. Cortez and C. Theocharidis (both Deloitte) to discuss status of accounts payable cost mitigation work to identify areas to reduce risks.	\$ 546.00	0.3	\$ 163.80
5/24/2017	Kennedy, Cade	Prepare analysis of cost management work stream to assess current state, milestones, issues, and resolutions to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.1	\$ 600.60
5/24/2017	Nguyen, Phuong	Update Work stream Walkthrough analysis with feedback from R. Cortez (Deloitte) on accounts payable process to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.2	\$ 85.80

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Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Nguyen, Phuong	Update cost reduction work stream analysis with comments from C. Kennedy (Deloitte) and T. Hurley (Deloitte) on Executive Order progress to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	1.2	\$ 514.80
5/24/2017	Nguyen, Phuong	Update work stream analysis with content from cost reduction team to display key activities, issues, and resolutions to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	2.1	\$ 900.90
5/24/2017	Pereira, Ravin	Meet with R. Guerra (Hacienda) to discuss key findings associated with the Invoice submission to Cash Disbursement Process.	\$ 429.00	0.7	\$ 300.30
5/24/2017	Pereira, Ravin	Update the Invoice submission to Cash Disbursement Process to include the validation / approval steps performed by Hacienda prior to payment release.	\$ 429.00	2.1	\$ 900.90
5/24/2017	Pereira, Ravin	Update the Requisition Order (RO)-to-Purchase Order (PO) process flow to include steps performed by Purchasing when the bid process is disputed by the losing vendor.	\$ 429.00	0.4	\$ 171.60
5/24/2017	Pereira, Ravin	Meet with T. Hurley (Deloitte) to discuss progress being made on analyzing the Accounts Payable (AP) process in order to mitigate the issue of unrecorded liabilities.	\$ 429.00	1.1	\$ 471.90
5/25/2017	Calimano-Colon, Alberto	Discussion with J. Gotos (BDO), O. Hernandez (BDO) to address the latest updates to the accounts payable analysis.	\$ 429.00	0.6	\$ 257.40
5/25/2017	Calimano-Colon, Alberto	Evaluated accounts payable, payroll supporting documents from agencies as part of the cost savings initiative work.	\$ 429.00	1.9	\$ 815.10
5/25/2017	Calimano-Colon, Alberto	Updated financial data aggregation approach to be proposed to R. Guerra (Hacienda).	\$ 429.00	0.9	\$ 386.10
5/25/2017	Cortez, Berto	Prepare analysis of accounts payable work stream for completion through June 2 to close out delivery on cost mitigation options for Department of Education and Department of Corrections.	\$ 585.00	0.7	\$ 409.50
5/25/2017	Cortez, Berto	Draft email to C. Young (Deloitte) outlining analysis performed on data from Dept. of Education related to potential operational savings.	\$ 585.00	0.2	\$ 117.00
5/25/2017	Cortez, Berto	Update cost savings analysis to prioritize activities related to collection of data from agencies.	\$ 585.00	1.2	\$ 702.00
5/25/2017	Cortez, Berto	Update analysis of payroll savings using updated baseline payroll data to compare the PRDE employee breakdown based on STAFF/PRIFAS system data.	\$ 585.00	1.1	\$ 643.50
5/25/2017	Cortez, Berto	Meet with M. Diaz (Deloitte) to discuss progress on contract cost savings, including process maps that document control issues identified.	\$ 585.00	0.7	\$ 409.50
5/25/2017	Diaz Hernandez, Miguel	Update analysis of contract approval process to include PCO system (contracts system) to help assess the contracts within the system.	\$ 429.00	2.9	\$ 1,244.10
5/25/2017	Diaz Hernandez, Miguel	Prepare purchase order template to distribute across agencies to obtain consistent data of purchase orders.	\$ 429.00	1.3	\$ 557.70
5/25/2017	Diaz Hernandez, Miguel	Update analysis of contracts approval workflow within PCO system to help assess what users have the ability to approve contracts.	\$ 429.00	2.2	\$ 943.80

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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/25/2017	Diaz Hernandez, Miguel	Update analysis of cancelled purchase orders and requisition orders across agencies with additional information as of 5/24 to assess whether data is consistent within Office of Management Budget.	\$ 429.00	1.6	\$ 686.40
5/25/2017	Hurley, Timothy	Draft email in response to inquiry from M. Blumenfeld (McKinsey) and O. Shah (McKinsey) related to controls in-place for approving contracts in FY18.	\$ 621.00	0.2	\$ 124.20
5/25/2017	Hurley, Timothy	Review analysis to assess current progress of accounts payable review being performed on the following agencies: education, health, corrections, police.	\$ 621.00	0.3	\$ 186.30
5/25/2017	Hurley, Timothy	Review document with O. Rodriguez (PR - Asst. Secretary of Central Accounting) covering status of contractors work on Accounts Payable, Payroll, Federal funds, and Governors Executive Order #1 & #9.	\$ 621.00	0.6	\$ 372.60
5/25/2017	Hurley, Timothy	Prepared supporting analysis for items to be discussed in meeting with R. Maldonado (PR - Secretary of Treasury, CFO) regarding budget, Accounts Payable analysis, and payroll analysis.	\$ 621.00	3.7	\$ 2,297.70
5/25/2017	Kennedy, Cade	Update work plan for cost reduction work stream for month of June to identify and prioritize activities to communicate to agencies, such as data for purchase orders and contracts.	\$ 546.00	1.9	\$ 1,037.40
5/25/2017	Kennedy, Cade	Update analysis of cost management work stream for leadership meeting with R. Maldonado (PR - Secretary of State) for contract, accounts payable, executive order activities, issues, and deliverables.	\$ 546.00	0.8	\$ 436.80
5/25/2017	Kennedy, Cade	Prepare analysis of accounts payable work stream for completion through June 2 to close out delivery on cost mitigation options for Department of Education and Department of Corrections.	\$ 546.00	0.6	\$ 327.60
5/25/2017	Kennedy, Cade	Meet with M. Diaz and R. Cortez (both Deloitte) to discuss contract cost savings and build out of process maps to identify mitigating controls to risks.	\$ 546.00	0.6	\$ 327.60
5/25/2017	Kennedy, Cade	Prepare analysis of chart of accounts in order to build baseline cost savings target for Executive Order work stream to assess asserted cost savings compliance.	\$ 546.00	1.2	\$ 655.20
5/25/2017	Kennedy, Cade	Update cost management work stream to include key milestones, issues, and resolutions in order to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.4	\$ 764.40
5/25/2017	McCabe, Michael	Evaluate OMB requirements for analysis of contracts/invoices.	\$ 585.00	0.5	\$ 292.50
5/25/2017	Pereira, Ravin	Provide J. Doyle (Deloitte) information about the Invoice Tracking process as well as bridging the gap between the current outstanding AP projected by E&Y, Conway, and the AP inventory.	\$ 429.00	0.4	\$ 171.60
5/25/2017	Pereira, Ravin	Call with O. Hernandez, J. Gotos (BDO), and B. Martinez (BDO) to obtain the current status of the Invoice tracking inventory process to obtain key observations with regard to the A/P generic process prior to the presentation to R. Guerra (Hacienda).	\$ 429.00	0.9	\$ 386.10



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/25/2017	Pereira, Ravin	Analyze the Accounts Payable roll-forward summary for FY2014 created by E&Y and Conway by detailing the underlying assumptions to prepare a comparison against the unrecorded inventory for prior to our meeting with R. Guerra (Hacienda).	\$ 429.00	1.2	\$ 514.80
5/25/2017	Pereira, Ravin	Update the Requisition to Contracts/PO generation process flows to include process steps where the RO requestor reviews the bids received and provides recommendation related to vendor selection.	\$ 429.00	1.2	\$ 514.80
5/25/2017	Theocharidis, Costas	Meet with H. Cruz, L. Pedrogo (BDO) to discuss follow-up items (focusing on employee types, their definitions) on complete employee roster analysis for the Dept. of Education, request for a revised master file which would re-group employees into six categories, in order to further refine the number of transitory employees for cost savings purposes.	\$ 507.00	0.4	\$ 202.80
5/26/2017	Calimano-Colon, Alberto	Meet with J. Gotos (BDO), O. Hernandez (BDO) to discuss to outline the Requisition Orders, Contracts, and Purchase Orders Generation Process for presentation to client.	\$ 429.00	0.4	\$ 171.60
5/26/2017	Calimano-Colon, Alberto	Update client presentation to address the Requisition Orders, Contracts, and Purchase Orders Generation Process analyses.	\$ 429.00	0.4	\$ 171.60
5/26/2017	Calimano-Colon, Alberto	Meet with R. Guerra (Hacienda Undersecretary) to discuss updates to cost savings analyses based on updated agency level data received.	\$ 429.00	0.6	\$ 257.40
5/26/2017	Calimano-Colon, Alberto	Update cost reduction analysis based on revised financial data related to Requisition Orders, Contracts, and Purchase Orders Generation Process.	\$ 429.00	1.9	\$ 815.10
5/26/2017	Calimano-Colon, Alberto	Meet with J. Gotos (BDO), O. Hernandez (BDO) regarding the development of analyses pertaining to Requisition Orders.	\$ 429.00	0.6	\$ 257.40
5/26/2017	Calimano-Colon, Alberto	Meet with J. Gotos (BDO), O. Hernandez (BDO) to discuss updated agency level data related to Contracts.	\$ 429.00	0.4	\$ 171.60
5/26/2017	Calimano-Colon, Alberto	Meeting with J. Gotos (BDO), O. Hernandez (BDO) to discuss updated cost reduction data related to the Purchase Order Generation Process.	\$ 429.00	0.6	\$ 257.40
5/26/2017	Calimano-Colon, Alberto	Update analysis of accounts payable cost savings based on updated data.	\$ 429.00	0.9	\$ 386.10
5/26/2017	Cortez, Berto	Review A/P presentation to identify additional changes to make to A/P process charts to include key control recommendations.	\$ 585.00	0.8	\$ 468.00
5/26/2017	Cortez, Berto	Call with R. Pereira (Deloitte) regarding additional changes to make to A/P process charts to include key control recommendations.	\$ 585.00	0.4	\$ 234.00
5/26/2017	Diaz Hernandez, Miguel	Update analysis of contract analysis for week ending 5/26 to identify open items for agencies and variances in data between Office of Management and Hacienda.	\$ 429.00	2.4	\$ 1,029.60
5/26/2017	Diaz Hernandez, Miguel	Update analysis of contract reviews and purchase orders across agencies with additional information as of 5/26 to understand total amount of cancelled contracts and purchase orders.	\$ 429.00	2.8	\$ 1,201.20



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/26/2017	Diaz Hernandez, Miguel	Prepare analysis of IT contract cancellations at Department of Education with additional information provided by K. Lucena (contractor for Department of Education) as of 5/25 to identify recommendations for finding duplicate contracts.	\$ 429.00	0.9	\$ 386.10
5/26/2017	Diaz Hernandez, Miguel	Update analysis of cancelled purchase orders and requisitions across agencies to compile amount of savings as of 5/25/2017.	\$ 429.00	1.9	\$ 815.10
5/26/2017	McCabe, Michael	Evaluate PCO system requirements for process control of contracts.	\$ 585.00	0.5	\$ 292.50
5/26/2017	Nguyen, Phuong	Review additional comments from A. Calimano (Deloitte) and R. Pereira (Deloitte) for invoice process map of holding accounts provided by the Department of Education in order to present to Government of Puerto Rico Hacienda, Office of Management Budget.	\$ 429.00	0.2	\$ 85.80
5/26/2017	Pereira, Ravin	Meet with R. Cortez (Deloitte) and A. Colon (Deloitte) to discuss key process steps, observations associated with the Requisition Order (RO)-to-Purchase Order (PO) A/P process flows, and identify additional questions prior to meeting with the agencies.	\$ 429.00	0.6	\$ 257.40
5/26/2017	Pereira, Ravin	Update the Requisition to Contracts/PO generation process flows to include process steps for raising PO's against contracts managed by the Government's centralized procurement group (ASG).	\$ 429.00	1.3	\$ 557.70
5/26/2017	Pereira, Ravin	Meet with J. Gotos (BDO) to discuss the key invoice approval steps performed at the agency to highlight additional observations/questions.	\$ 429.00	0.7	\$ 300.30
5/26/2017	Pereira, Ravin	Meet with R. Guerra (BDO) to present the latest version of the generalized process flows to discuss observations identified.	\$ 429.00	0.7	\$ 300.30
5/26/2017	Pereira, Ravin	Update the Requisition Order (RO)-to-Purchase Order (PO) process flows prior to include steps for purchases made by stores outside of the regular Requisition Order (RO)-to-Purchase Order (PO) process.	\$ 429.00	2.3	\$ 986.70
5/26/2017	Pereira, Ravin	Update the Requisition to Contracts/PO generation process flow prior to our meetings with the 12 agencies to include multi-level approval steps performed at the Agency Division based on discussion with R. Guerra (Hacienda).	\$ 429.00	2.1	\$ 900.90
5/27/2017	Cortez, Berto	Call with M. Hwang (Deloitte) to discuss centralized database of creditors to present go-forward strategy to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 585.00	0.3	\$ 175.50
5/27/2017	Kennedy, Cade	Call with M. Hwang (Deloitte) to discuss centralized database of creditors to present go-forward strategy to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.3	\$ 163.80
5/28/2017	Calimano-Colon, Alberto	Meet with to discuss to accounts payable process flowcharts with recommendations for the client.	\$ 429.00	1.1	\$ 471.90
5/28/2017	Calimano-Colon, Alberto	Revise accounts payable flowcharts recommendations for the client based on discussion with R. Pereira (Deloitte).	\$ 429.00	0.9	\$ 386.10
5/28/2017	Cortez, Berto	Discuss with A. Calimano and R. Pereira (Deloitte) draft May 26 A/P process flowcharts to provide feedback on control point recommendations.	\$ 585.00	0.4	\$ 234.00

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/28/2017	Cortez, Berto	Review May 26 A/P process flowchart draft to comment on control point recommendations.	\$ 585.00	0.9	\$ 526.50
5/28/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flows prior to our meetings with the 12 agencies to update the payment methods followed by Hacienda.	\$ 429.00	0.8	\$ 343.20
5/28/2017	Pereira, Ravin	Discuss with C. Theocharidis (Deloitte) and A. Colon (Deloitte) to identify key control issues and observations, as well as identify potential observations with regard to the Requisition to Contracts/PO.	\$ 429.00	0.6	\$ 257.40
5/28/2017	Pereira, Ravin	Prepare the Requisition to Contracts/PO process observations list.	\$ 429.00	1.9	\$ 815.10
5/29/2017	Cortez, Berto	Review May 29 draft A/P process flows to evaluate requisition order process, invoice issuance to disbursement process , including control issues identified.	\$ 585.00	1.7	\$ 994.50
5/29/2017	Cortez, Berto	Provide comments to R. Pereira (Deloitte) after reviewing May 29 draft A/P process flows in preparation for presentation to Hacienda.	\$ 585.00	0.8	\$ 468.00
5/29/2017	Pereira, Ravin	Prepare the Invoice to Cash Disbursement observations list.	\$ 429.00	0.5	\$ 214.50
5/30/2017	Calimano-Colon, Alberto	Meet with R. Guerra (Hacienda Undersecretary) to discuss revised agency level data related to the accounts payable process flows which impact recommendations to the client.	\$ 429.00	0.7	\$ 300.30
5/30/2017	Calimano-Colon, Alberto	Update agency level accounts payable process flow to account for updated agency level data.	\$ 429.00	1.3	\$ 557.70
5/30/2017	Cortez, Berto	Evaluate A/P process map to understand key control point recommendations based on findings.	\$ 585.00	1.1	\$ 643.50
5/30/2017	Cortez, Berto	Evaluate contracts issues log to understand control point recommendations to be made to OMB arising from contract process work.	\$ 585.00	1.3	\$ 760.50
5/30/2017	Cortez, Berto	Call with C. Theocharidis (Deloitte) to discuss accounts payable flow charts for feedback on data needed to complete analysis from each agency.	\$ 585.00	0.6	\$ 351.00
5/30/2017	Cortez, Berto	Call with C. Theocharidis (Deloitte) to discuss the revised May 30 draft A/P flow chart to develop next steps based on client feedback.	\$ 585.00	0.6	\$ 351.00
5/30/2017	Cortez, Berto	Update work plan for cost management work stream to incorporate into Project Central to report key milestones and performance indicators in order to present I. Garcia (Fortaleza).	\$ 585.00	0.7	\$ 409.50
5/30/2017	Diaz Hernandez, Miguel	Update analysis of contracts work plan as of 5/29 to determine issues, resolutions, and key action items to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	2.7	\$ 1,158.30
5/30/2017	Diaz Hernandez, Miguel	Update analysis of cancelled purchase orders with updated information received from Mental Health Department as of 5/29 to identify variances between agency records versus Office of Management Budget data.	\$ 429.00	1.3	\$ 557.70
5/30/2017	Kennedy, Cade	Review process map of accounts payable to identify supplemental work plan, control points, and issue mitigation to close out cost management work delivery.	\$ 546.00	2.6	\$ 1,419.60

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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/30/2017	Kennedy, Cade	Meet with R. Cortez, R. Pereira, C. Theocharidis, and A. Colon (all Deloitte) to discuss accounts payable flow charts to identify data needed to complete analysis from each agency.	\$ 546.00	0.6	\$ 327.60
5/30/2017	McCabe, Michael	Analyze data requirements for Pco/PP contract systems for control recommendations.	\$ 585.00	0.6	\$ 351.00
5/30/2017	McCabe, Michael	Prepare system access application to be submitted for review and approval by OMB Director.	\$ 585.00	0.2	\$ 117.00
5/30/2017	McCabe, Michael	Review system user documentation for Pco/PP contracting systems as part of control evaluation.	\$ 585.00	0.2	\$ 117.00
5/30/2017	Nguyen, Phuong	Update invoice issuance to disbursement process map to identify correlation between invoice, requisition orders, and purchase orders in order to identify controls to present to D. Figueroa (Office of Management Budget) on 5/31.	\$ 429.00	1.4	\$ 600.60
5/30/2017	Pereira, Ravin	Meet with R. Guerra (Hacienda) to discuss key observations with regard to the AP Invoice to Cash Disbursement process.	\$ 429.00	0.8	\$ 343.20
5/30/2017	Pereira, Ravin	Meet with C. Theocharidis (Deloitte), R. Cortez (Deloitte), and C. Kennedy (Deloitte) to discuss key control deficiencies and observations with regard to the AP Requisition to Contract/PO generation process.	\$ 429.00	1.1	\$ 471.90
5/30/2017	Pereira, Ravin	Meet with R. Guerra (Hacienda) and C. Theocharidis (Deloitte) to discuss the key identified control deficiencies and observations with regard to the Requisition Order (RO)-to-Purchase Order (PO) Process flows with a view to update the drat flows prior to our meeting with the agencies.	\$ 429.00	0.9	\$ 386.10
5/30/2017	Pereira, Ravin	Update the Requisition to Contracts/PO process to include the Requisition Order (RO)-to-Purchase Order (PO) steps within the Purchasing Dept.	\$ 429.00	2.1	\$ 900.90
5/30/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flow to include steps performed by Finance to check for vendor's outstanding dues.	\$ 429.00	1.8	\$ 772.20
5/30/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flow to include the pre-intervention steps performed by Finance.	\$ 429.00	2.3	\$ 986.70
5/30/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flow to include the Voucher approval steps performed by Hacienda.	\$ 429.00	1.6	\$ 686.40
5/31/2017	Calimano-Colon, Alberto	Meeting with O. Hernandez (BDO) to review and provide feedback on accounts payable process flowcharts with recommendations to be presented to Hacienda Secretary.	\$ 429.00	0.8	\$ 343.20
5/31/2017	Calimano-Colon, Alberto	Update cost reduction presentation accounts payable process flowcharts with recommendations to be presented to Hacienda.	\$ 429.00	1.4	\$ 600.60
5/31/2017	Cortez, Berto	Meet with M. Lew, C. Theocharidis, and R. Pereira (Deloitte) regarding A/P work flow documentation to present to O. Rodriguez (PR - Asst. Secretary of Central Accounting), documenting follow up points.	\$ 585.00	1.2	\$ 702.00
5/31/2017	Cortez, Berto	Review A/P process flow to identify control deficiencies, cost mitigation opportunities to present to O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 585.00	1.3	\$ 760.50

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Diaz Hernandez, Miguel	Update analysis of contract approval process with additional information from agencies as of 5/20 to identify issues and resolutions of process.	\$ 429.00	2.2	\$ 943.80
5/31/2017	Diaz Hernandez, Miguel	Update analysis of contract assessment to identify open items needed for substantiation from Office of Management Budget.	\$ 429.00	1.2	\$ 514.80
5/31/2017	Diaz Hernandez, Miguel	Update analysis of contract database received from K. Lucena (Contractor at Department of Education) to assess potential savings as of 5/30.	\$ 429.00	1.7	\$ 729.30
5/31/2017	Diaz Hernandez, Miguel	Update analysis of potential savings as of 5/30/2017 with recent information received from Department of Education and Mental Health Department to analyze what purchase orders that may be consolidated.	\$ 429.00	1.1	\$ 471.90
5/31/2017	Kennedy, Cade	Review process flow of accounts payable to identify control deficiencies and cost mitigation opportunities to present to O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 546.00	2.7	\$ 1,474.20
5/31/2017	Kennedy, Cade	Update analysis on invoice issuance to cash disbursement process flow chart related to accounts payable to identify risks and mitigating controls.	\$ 546.00	1.3	\$ 709.80
5/31/2017	Kennedy, Cade	Meet with R. Cortez, M. Lew, C. Theocharidis, and R. Pereira (all Deloitte) to discuss accounts payable work flow process documentation to present to O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 546.00	1.2	\$ 655.20
5/31/2017	Kennedy, Cade	Review process map of contract approval to identify process control deficiencies to help mitigate approval of non-essential contracts in fiscal 2018 contract approval process.	\$ 546.00	0.9	\$ 491.40
5/31/2017	Kennedy, Cade	Update analysis on requisition order process flow chart related to accounts payable cost management deliverable based on new information received by O. Rodriguez (PR - Asst. Secretary of Central Accounting) as of 5/30.	\$ 546.00	0.6	\$ 327.60
5/31/2017	Kennedy, Cade	Meet with R. Cortez and M. Lew (Both Deloitte) to review cost management work plan to identify risks, resolutions, and upcoming milestones to be reported to I. Garcia (Fortaleza).	\$ 546.00	0.8	\$ 436.80
5/31/2017	McCabe, Michael	Discuss PCo (GPR Contracts System) authorization form with J. Doyle (Deloitte) to assess the types of information required to initiate a contract as it relates to the FY18 budget.	\$ 585.00	0.1	\$ 58.50
5/31/2017	McCabe, Michael	Draft email regarding additional questions related to the way that contracts are encumbered against the budget within the PCo (contracts system) for discussion with OMB Information Technology (IT) team.	\$ 585.00	0.7	\$ 409.50
5/31/2017	McCabe, Michael	Draft email to J. Aponte (OMB - Contractor) in order to schedule meeting with OMB information technology team to discuss contract control evaluation.	\$ 585.00	0.1	\$ 58.50
5/31/2017	Nguyen, Phuong	Prepare accounts payable process flow with mitigating controls for Department of Education to be presented to D. Figueroa (Office of Management Budget) on 6/1.	\$ 429.00	1.2	\$ 514.80
5/31/2017	Nguyen, Phuong	Prepare cost management work plan with key milestones that demonstrate process to certify savings, in order to present to Hacienda to track savings progress.	\$ 429.00	2.3	\$ 986.70

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Pereira, Ravin	Meet with C. Theocharidis (Deloitte) to discuss observations with regard to the AP Invoice to Cash Disbursement process to update the draft AP flows prior to our meeting with the respective agencies.	\$ 429.00	1.2	\$ 514.80
5/31/2017	Pereira, Ravin	Update the Requisition Order (RO)-to-Purchase Order (PO) Process flows to include the approval steps within the Informal Bids process prior to sending to R. Cortez (Deloitte) for review.	\$ 429.00	1.3	\$ 557.70
5/31/2017	Pereira, Ravin	Update the Requisition Order (RO)-to-Purchase Order (PO) Process flows to include the approval steps within the Formal Bids process.	\$ 429.00	1.2	\$ 514.80
5/31/2017	Pereira, Ravin	Meet with C. Theocharidis (Deloitte), C. Kennedy (Deloitte), M. Lew (Deloitte), and R. Cortez (Deloitte) to discuss key process step and identify observations with regard to the AP Invoice to Cash Disbursement process.	\$ 429.00	1.2	\$ 514.80
5/31/2017	Pereira, Ravin	Update the Requisition to Contracts/PO process to include the Request for Quotes process performed by Purchasing.	\$ 429.00	2.6	\$ 1,115.40
5/31/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flows, by including the payment approval steps performed at Hacienda.	\$ 429.00	2.1	\$ 900.90
5/31/2017	Valencia, Veronica	Meet with J. Gotos (BDO) to understand ways to enhance documentation around the Accounts Payable (AP) process to accurately identify gaps, identify remediation recommendations.	\$ 429.00	0.4	\$ 171.60
5/31/2017	Valencia, Veronica	Draft notes from account payable meeting at Department of Education for use in developing accounts payable process flowchart to identify gaps / weaknesses in process.	\$ 429.00	0.9	\$ 386.10

**TOTAL MAY STATEMENT PERIOD - COST MANAGEMENT - PAYROLL, CONTRACTS, ACCOUNTS PAYABLE AND DISBURSEMENT PROCESS**

**814.8 \$ 389,392.50**

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Calimano-Colon, Alberto	Meet with C. Vazquez, O. Hernandez, J. Gotos (All BDO) to discuss Government of Puerto Rico (GPR) cost reduction related items pertaining to Accounts Payable (AP), Dept of Education, Dept of Health workplans, including next steps to assess FY17 cost savings.	\$ 429.00	1.4	\$ 600.60
5/3/2017	Cortez, Berto	Meet with R. Guerra (Hacienda) to discuss agency level cost savings identified to date.	\$ 585.00	0.3	\$ 175.50
5/3/2017	Kennedy, Cade	Review PROMESA requirements to identify work plan for cost management work stream to include key milestones and dates in order to provide regular visibility into savings by Agency.	\$ 546.00	0.4	\$ 218.40
5/3/2017	Schwendeman, Jeffrey	Meeting with V. Valencia, C. Theocharidis, A. Calimano-Colon (all Deloitte), J. Gotos (BDO), O. Hernandez (BDO) to discuss current status of payroll cost initiatives related to identified savings for FY17.	\$ 546.00	1.4	\$ 764.40
5/5/2017	Blair, Kirk	Review Executive Order 001 Section 4 to understand the expected FY17 cost reductions to be achieved by Agency's related to the reduction of trust positions.	\$ 621.00	1.3	\$ 807.30
5/5/2017	Blair, Kirk	Review Executive Order 2017-001 Section 5 to assess magnitude of expected FY17 cost savings to be achieved by Agency's related to the 10% reduction in operational expenses.	\$ 621.00	0.8	\$ 496.80
5/5/2017	Calimano-Colon, Alberto	Assess documentation / data / information related to third party updated work plan for the Department of Education 2016-2017 for inclusion in updated analysis.	\$ 429.00	1.1	\$ 471.90
5/5/2017	Cortez, Berto	Meeting with O. Hernandez, J. Gotos (BDO) to discuss FY17 cost savings initiative estimates, including evaluation of support received from agencies.	\$ 585.00	0.6	\$ 351.00
5/5/2017	Cortez, Berto	Reviewed cost savings analysis provided by third party for FY 17 estimated expenditures.	\$ 585.00	0.6	\$ 351.00
5/5/2017	Cortez, Berto	Meeting with O. Rodriguez (PR - Asst. Secretary of Central Accounting) to discuss FY17 cost savings questions related to reductions in payroll.	\$ 585.00	0.5	\$ 292.50
5/6/2017	Cortez, Berto	Review cost savings analysis by category to develop follow up questions for further analysis by team.	\$ 585.00	0.7	\$ 409.50
5/9/2017	Cortez, Berto	Meeting with J. Schwendeman (Deloitte) and J. Gotos (BDO) to discuss employee payroll certification work at the agency level.	\$ 585.00	0.7	\$ 409.50
5/9/2017	Theocharidis, Costas	Call with O. Hernandez (BDO) to discuss the process related to the Cost Savings Initiative Project real time.	\$ 507.00	0.2	\$ 101.40
5/10/2017	Blair, Kirk	Review FY17 Executive Order Cost Certification provided to agencies to assess the types of information being requested to support section 4 (reduction of trust positions) and section 5 (reduction of operational expenses).	\$ 621.00	1.2	\$ 745.20
5/10/2017	Theocharidis, Costas	Meet with A. Santiago (BDO), C. Figueroa (BDO), O. Hernandez (BDO), J. Gotos (BDO), A. Calimano (Deloitte) to discuss the ADP payroll system, KRONOS HR system, payroll accounting charge codes, funding of different programs, review of payroll/HR data to identify cost savings areas for the Dept. of Police.	\$ 507.00	1.4	\$ 709.80

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5/10/2017	Theocharidis, Costas	Draft email to respond to several comments from R. Cortez (Deloitte) regarding the payroll section in the weekly activity report shared with the client related to the cost savings work stream.	\$ 507.00	1.2	\$ 608.40
5/11/2017	Calimano-Colon, Alberto	Discussion with the GPR Education Department team, including O. Hernandez (BDO), J. Gotos (BDO) on the status update of open items requested to support asserted cost savings by category.	\$ 429.00	1.6	\$ 686.40
5/11/2017	Cortez, Berto	Evaluate analysis of payments to inactive/terminated/license without pay employees to provide comments to J. Schwendeman (Deloitte) for follow up.	\$ 585.00	0.6	\$ 351.00
5/11/2017	Cortez, Berto	Review cost savings analyses for Department of Education to identify additional support to collect to help identify contract savings.	\$ 585.00	0.7	\$ 409.50
5/11/2017	Cortez, Berto	Meet with O. Hernandez, J. Gotos (BDO) to discuss additional payroll savings asserted by the agencies, including support provided/needed.	\$ 585.00	0.8	\$ 468.00
5/11/2017	Cortez, Berto	Review updated cost savings analysis regarding the payroll issues identified at the Departments of Education, Health, and Corrections from monthly/annual payroll savings.	\$ 585.00	0.7	\$ 409.50
5/11/2017	Cortez, Berto	Evaluate cost savings update from revised Department of Education payroll data.	\$ 585.00	0.7	\$ 409.50
5/11/2017	Cortez, Berto	Meet with J. Gotos and O. Hernandez (BDO) to address cost reduction tasks based on new agency payroll data.	\$ 585.00	0.7	\$ 409.50
5/11/2017	Theocharidis, Costas	Meet with P. Muniz (GPR/PRDE CFO), O. Rodriguez (PR - Asst. Secretary of Central Accounting), C. Figueroa (BDO), O. Hernandez (BDO), J. Schwendeman (Deloitte), A. Calimano (Deloitte) to discuss payments to inactive / terminated / license without pay employees.	\$ 507.00	1.5	\$ 760.50
5/12/2017	Calimano-Colon, Alberto	Evaluate agency level supporting documents provided by O. Hernandez (GPR) related to cost savings efforts in order to update analysis.	\$ 429.00	0.9	\$ 386.10
5/12/2017	Cortez, Berto	Review cost savings analysis focusing on scope change, work plans received/reviewed, tasks accomplished, for presentation to Hacienda	\$ 585.00	1.2	\$ 702.00
5/12/2017	Cortez, Berto	Review payroll analysis updated to include items received from Dept. of Health on May 12.	\$ 585.00	0.6	\$ 351.00
5/12/2017	Cortez, Berto	Call with O. Hernandez, J. Gotos (BDO) to discuss follow up questions for agencies, including additional support needed for payroll savings assertions.	\$ 585.00	0.6	\$ 351.00
5/12/2017	Cortez, Berto	Evaluate Dept. of Health detailed payroll schedules to tie out savings asserted to support provided.	\$ 585.00	0.9	\$ 526.50
5/12/2017	Gomez, Mildred	Perform analysis on contracts by agency that were entered into system after Executive Order was signed in order to understand reason for approval of new contract.	\$ 429.00	1.3	\$ 557.70
5/13/2017	Cortez, Berto	Evaluate analysis related to reductions in payroll and purchased services to prepare data for PROMESA Board / Advisors.	\$ 585.00	0.5	\$ 292.50
5/13/2017	Cortez, Berto	Assess revised payroll cost reduction data from Dept. of Education.	\$ 585.00	0.7	\$ 409.50



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5/14/2017	Cortez, Berto	Assess revised accounts payable data for inclusion in cost savings analysis for Hacienda.	\$ 585.00	0.8	\$ 468.00
5/15/2017	Cortez, Berto	Review Nov. 2016 AAFAF headcount by agency schedule to compare to cost savings analysis on potential payroll savings for transitory employees.	\$ 585.00	0.6	\$ 351.00
5/15/2017	Cortez, Berto	Call with O. Hernandez (BDO) to discuss progress on reporting by agencies relating to cost savings data requests.	\$ 585.00	0.6	\$ 351.00
5/15/2017	Hurley, Timothy	Review FY17 Executive Order Certification Analysis work related to savings associated with cancelled purchase orders in following departments: Mental Health, Family, Corrections and Police.	\$ 621.00	0.6	\$ 372.60
5/15/2017	Stover, Kate	Reviewed Executive Order regarding implications of agency-level cancellation of contracts to achieve cost saving measures.	\$ 507.00	0.7	\$ 354.90
5/15/2017	Stover, Kate	Reviewed documentation provided by Department of Justice related to cancelled purchase orders to assess potential operational expense savings in FY17.	\$ 507.00	0.6	\$ 304.20
5/15/2017	Stover, Kate	Prepared summary of Executive Order regarding implications of agency-level contracting to achieve cost saving measures in order to facilitate evaluation of cancelled contracts for FY17.	\$ 507.00	0.8	\$ 405.60
5/16/2017	Calimano-Colon, Alberto	Update cost savings analyses for Payroll, Human Resources, Accounts Payable, Federal Funds, and Accounting issues based on updated data.	\$ 429.00	1.9	\$ 815.10
5/16/2017	Cortez, Berto	Meet with D. Robles (contractor) to discuss data collection to support agency contract cancellation, including savings asserted.	\$ 585.00	0.6	\$ 351.00
5/16/2017	Cortez, Berto	Review updated cost savings analysis for transitory employees that includes the Nov 2016 AAFAF headcount agency data.	\$ 585.00	1.4	\$ 819.00
5/16/2017	Cortez, Berto	Review savings data related to the executive order from Department of Justice to tie support to asserted savings.	\$ 585.00	0.9	\$ 526.50
5/16/2017	Cortez, Berto	Review Education Department data supporting purchase order savings.	\$ 585.00	0.9	\$ 526.50
5/16/2017	Cortez, Berto	Meeting with Dept. of Family to discuss cost savings related to payroll, including collection of needed support.	\$ 585.00	0.6	\$ 351.00
5/16/2017	Kennedy, Cade	Review executive order savings data from Department of Justice to understand data set and identify questions regarding calculated savings.	\$ 546.00	2.1	\$ 1,146.60
5/16/2017	Theocharidis, Costas	Update cost savings analysis for transitory employees leveraging the Nov 2016 AAFAF headcount agency file, the BDO headcount analysis for transitory employees focused on matching AAFAF codes to agency codes.	\$ 507.00	2.4	\$ 1,216.80
5/17/2017	Calimano-Colon, Alberto	Evaluate agency level data in order to prepare follow up request regarding cost savings initiatives for top 12 agencies.	\$ 429.00	0.9	\$ 386.10
5/17/2017	Cortez, Berto	Review analysis of contract savings from Department of Education to provide comments on cancelled contract savings process.	\$ 585.00	1.2	\$ 702.00
5/17/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to discuss agency support for cancelled contracts provided to evaluate accuracy of data.	\$ 585.00	0.3	\$ 175.50

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5/17/2017	Cortez, Berto	Review Police contract savings data to identify follow-up data requests for information to support cost savings from contract cancellations.	\$ 585.00	1.3	\$ 760.50
5/17/2017	Cortez, Berto	Review Dept. of Education contract savings data to identify follow-up data requests for information to support cost savings from contract cancellations.	\$ 585.00	1.3	\$ 760.50
5/17/2017	Cortez, Berto	Review contract savings data from Dept. of Health to identify follow-up data requests for information to support cost savings from contract cancellations.	\$ 585.00	1.4	\$ 819.00
5/17/2017	Cortez, Berto	Review Mental Health agency analysis to comment on additional data needed to support asserted savings from contract process.	\$ 585.00	1.1	\$ 643.50
5/17/2017	Cortez, Berto	Analyze payroll cost savings related to employees by agency.	\$ 585.00	0.6	\$ 351.00
5/17/2017	Gomez, Mildred	Prepare summary of documentation requests to be made related to cancelled contracts from the Administration of Family & Children (ADFAN), Administration of Economic Development of Family (ADSEF) to discuss with D. Robles (Contractor - Diego Robles & Associates).	\$ 429.00	0.5	\$ 214.50
5/17/2017	Harris, Andy	Prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing work performed thus far in assessing the FY17 Executive Order Cost Savings Certification for the Dept. of Education.	\$ 621.00	0.5	\$ 310.50
5/17/2017	Hurley, Timothy	Review guidance provided by O. Rodriguez (PR - Asst. Secretary of Central Accounting) to Agencies to understand documents being completed, level of savings being targeted at individual Agencies.	\$ 621.00	2.2	\$ 1,366.20
5/17/2017	Hurley, Timothy	Review draft analysis of supporting documentation obtained to validate savings certified as of May-15 by Agencies related to Governor's Executive Order 2017-001 (Sections 4 / 5).	\$ 621.00	1.1	\$ 683.10
5/17/2017	Kennedy, Cade	Review analysis of Police contract savings data and identify follow-up review questions for supplemental information needed to ascertain cost savings related to contract cancellations.	\$ 546.00	2.3	\$ 1,255.80
5/17/2017	Kennedy, Cade	Review analysis of contract savings for the Department of Corrections identify if cancelled contracts have been recorded to accounts payable.	\$ 546.00	2.1	\$ 1,146.60
5/17/2017	Kennedy, Cade	Review analysis of Mental Health agency to determine additional support needed to check savings obtained due to consolidation of contracts through various vendors.	\$ 546.00	1.6	\$ 873.60
5/17/2017	Kennedy, Cade	Meet with G. Rodriguez (contractor), M. Gomez, and M. Diaz (both Deloitte) to review Justice/Familia department cost savings analysis in order to identify gaps in data.	\$ 546.00	1.3	\$ 709.80
5/17/2017	Kennedy, Cade	Prepare analysis on cost savings related to employees and accounts payable to outline plan for deliverables to present to O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 546.00	0.5	\$ 273.00
5/17/2017	Kennedy, Cade	Meet with R. Cortez (Deloitte) to discuss cost savings work stream associated with employees, accounts payable to identify risk areas in accuracy of data.	\$ 546.00	0.3	\$ 163.80

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5/17/2017	Kennedy, Cade	Meet with C. Vasquez (BDO), M. Gomez, and M. Diaz (both Deloitte) to review Corrections/Policia department cost savings process and analysis.	\$ 546.00	0.7	\$ 382.20
5/17/2017	Stover, Kate	Prepare analysis outlining cost savings related to asserted cancelled contracts in FY17 as required by Executive Order (EO 2017-001) requested by AAFAF.	\$ 507.00	1.7	\$ 861.90
5/18/2017	Calimano-Colon, Alberto	Evaluate cost savings analyses to prepare an agenda for the weekly status update meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	1.1	\$ 471.90
5/18/2017	Calimano-Colon, Alberto	Updated cost savings analysis with supporting documents pertaining to the cost savings work at the Common Wealth of Puerto.	\$ 429.00	0.9	\$ 386.10
5/18/2017	Cortez, Berto	Meeting with O. Hernandez, J. Gotos (BDO) to discuss revised agency level data, including additional information still needed to support savings assertions.	\$ 585.00	0.7	\$ 409.50
5/18/2017	Cortez, Berto	Meet with C. Vazquez (BDO) to discuss cost savings items including accounts payable aging as of 5/17, including contract terminations.	\$ 585.00	0.5	\$ 292.50
5/18/2017	Harris, Andy	Call with T. Hurley (Deloitte) to discuss supporting documentation related to the FY17 Executive Order Cost Savings Certification process for the 68 agencies asked to submit certifications.	\$ 621.00	1.0	\$ 621.00
5/18/2017	Stover, Kate	Prepared draft analysis to outline the nature of savings being asserted, the supporting documentation provided to-date by the Dept. of Education to support its FY17 Executive Order Cost Savings certification	\$ 507.00	2.2	\$ 1,115.40
5/19/2017	Cortez, Berto	Review Dept. of Education May 9 STAFF employee schedule to understand termination of employees in support of cost savings.	\$ 585.00	0.7	\$ 409.50
5/19/2017	Gomez, Mildred	Draft email to J. Gotos (BDO), O. Hernandez (BDO) regarding asserted cancelled contracts, purchase orders (PO's), and requisition order (RO's) to confirm that no payments are being made by respective agencies to preserve FY17 savings.	\$ 429.00	0.4	\$ 171.60
5/19/2017	Stover, Kate	Reviewed executive order describing implications of agency-level cuts to contracts to achieve cost saving measures to understand agency level requirements as it relates to cost savings.	\$ 507.00	0.9	\$ 456.30
5/19/2017	Theocharidis, Costas	Review May 9 STAFF employee roster for Dept. of Education provided by O. Hernandez (Hacienda-based BDO team).	\$ 507.00	2.2	\$ 1,115.40
5/22/2017	Calimano-Colon, Alberto	Responded to questions raised related to analysis of accounts payable/payroll for the top 12 GPR agencies.	\$ 429.00	0.5	\$ 214.50
5/22/2017	Cortez, Berto	Evaluate updated Family agency analysis including FY17 contract savings as of 5/19 to assess contract liabilities.	\$ 585.00	1.1	\$ 643.50
5/22/2017	Cortez, Berto	Review updated Health agency analysis including FY17 contract savings to comment on assessed contract liabilities.	\$ 585.00	0.9	\$ 526.50
5/22/2017	Cortez, Berto	Review analysis to assess the FY17 cost savings asserted by the Mental Health Agency (ASSMCA) that includes new data related to cancelled contracts obtained from Agency on 5/19.	\$ 585.00	0.9	\$ 526.50

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5/22/2017	Cortez, Berto	Review Police agency contract analysis for FY17 asserted savings to comment on supporting documentation provided by agencies.	\$ 585.00	0.8	\$ 468.00
5/22/2017	Cortez, Berto	Meet with M. Gomez and M. Diaz (Deloitte) to assess contract analysis on FY17 contract savings to provide feedback on additional data needed to support asserted contract cost savings.	\$ 585.00	0.4	\$ 234.00
5/22/2017	Cortez, Berto	Prepare analysis regarding agency level asserted savings support provided, including open items.	\$ 585.00	0.3	\$ 175.50
5/22/2017	Cortez, Berto	Evaluate updated Corrections agency analysis including FY17 contract savings as of 5/19 to assess contract liabilities.	\$ 585.00	0.4	\$ 234.00
5/22/2017	Cortez, Berto	Review Education agency support for analysis on FY17 contract savings to comment on changes before discussion with Hacienda.	\$ 585.00	0.3	\$ 175.50
5/22/2017	Kennedy, Cade	Prepare analysis on Police agency for FY17 contract savings to assess contract savings based on supporting documentation provided on 5/19.	\$ 546.00	1.6	\$ 873.60
5/22/2017	Kennedy, Cade	Update analysis on Family agency for FY17 contract savings as of 5/19 to reconcile current contract liabilities.	\$ 546.00	2.7	\$ 1,474.20
5/22/2017	Kennedy, Cade	Meet with M. Gomez, M. Diaz (both Deloitte) to discuss to date analysis on FY17 contract savings for agencies in order to identify gaps in data needed to report cost and duration of contracts.	\$ 546.00	0.3	\$ 163.80
5/22/2017	Kennedy, Cade	Prepare analysis on Health agency based on new data obtained on 5/19 to help assess FY17 contract savings to assess contract savings based on supporting documentation provided.	\$ 546.00	2.1	\$ 1,146.60
5/22/2017	Theocharidis, Costas	Meet with T. Hurley (Deloitte) to discuss his follow-up items related to monitoring cost savings initiative at six out of 12 agencies, evaluating detailed work plans provided for certain agencies, analyzing source data/supporting schedules associated with employee overpayment, payroll savings.	\$ 507.00	0.3	\$ 152.10
5/23/2017	Blair, Kirk	Meet with R. Cortez (Deloitte), T. Hurley (Deloitte) to discuss status of work to assess the FY17 cost savings certifications required by the Executive Order (OE-2017-001).	\$ 621.00	0.7	\$ 434.70
5/23/2017	Cortez, Berto	Provide comments to C. Theocharidis (Deloitte) on cost savings analysis report covering seven agencies with focus on payroll issues identified, payroll savings, observations/recommendations.	\$ 585.00	1.6	\$ 936.00
5/23/2017	Cortez, Berto	Review agency analysis supporting certified savings related to Executive Order 2017-01 to check support provided for Dept. of Education.	\$ 585.00	0.8	\$ 468.00
5/23/2017	Cortez, Berto	Meeting with O. Hernandez, C. Vazquez (BDO) to discuss cost savings category updates to prepare summary for O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 585.00	1.1	\$ 643.50
5/23/2017	Cortez, Berto	Review cost savings analysis with updated agency data to comment on additional work required, including support needed.	\$ 585.00	0.8	\$ 468.00

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5/23/2017	Cortez, Berto	Evaluate summary of Executive Order regarding analysis of agency adherence to requirements from a cost savings perspective.	\$ 585.00	0.6	\$ 351.00
5/23/2017	Cortez, Berto	Update analysis of Executive Order regarding new agency data received from O. Rodriguez (PR - Asst. Secretary of Central Accounting) on 5/22.	\$ 585.00	0.8	\$ 468.00
5/23/2017	Cortez, Berto	Update analysis of cost management work plan to identify key milestones needed to be achieved by each agency in order to record cost reductions in the fiscal year.	\$ 585.00	0.5	\$ 292.50
5/23/2017	Cortez, Berto	Discussion with T. Hurley and K. Blair (Deloitte) to address new cost management work stream to support executive order assessment requested by O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 585.00	0.7	\$ 409.50
5/23/2017	Hurley, Timothy	Review presentation requested by R. Maldonado (PR - Secretary of Treasury, CFO) regarding Hacienda Fiscal Control Measures as it relates to 10% reduction of operational expenses, including 20% reduction of 'Confianza' positions.	\$ 621.00	1.2	\$ 745.20
5/23/2017	Hurley, Timothy	Review request related to the FY17 Executive Order Cost Savings Certifications from O. Rodriguez (PR - Auxiliary Secretary of Accounting) to assess resourcing and work product deliverable.	\$ 621.00	1.4	\$ 869.40
5/23/2017	Kennedy, Cade	Review analysis from agencies to substantiate savings related to the FY17 Executive Order (OE-2017-001) in order to provide summary of savings to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	2.3	\$ 1,255.80
5/23/2017	Kennedy, Cade	Create executive summary of Executive Order (OE 2017-01) to facilitate definition of cost management work stream as requested by O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 546.00	1.3	\$ 709.80
5/23/2017	Kennedy, Cade	Update analysis of Executive Order 2017-01 with additional details received from O. Rodriguez (PR - Asst. Secretary of Central Accounting) on 5/22, including updating savings from recent certifications provided from agencies.	\$ 546.00	0.7	\$ 382.20
5/23/2017	Kennedy, Cade	Meet with R. Cortez, T. Hurley, and K. Blair (all Deloitte) to discuss rollout of new cost management work stream to support analysis of executive order, OE-2017-001, and cost reductions.	\$ 546.00	0.7	\$ 382.20
5/23/2017	Theocharidis, Costas	Review May 22 status reports on payroll/payables work streams provided for seven agencies (Admin of Mental Health Services, Dept. of Correction, Dept. of Education, Dept. of Health, Dept. of Transportation, Environmental Quality Board, Police Dept.) in order to understand new payroll issues identified, monitor payroll savings realization.	\$ 507.00	2.2	\$ 1,115.40
5/24/2017	Blair, Kirk	Review work plan for FY17 Executive Order Cost Certification analysis to assess the coverage by annual budget provided by the 12 in-scope agencies identified for review by O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 621.00	1.2	\$ 745.20

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5/24/2017	Blair, Kirk	Review instructions provided by Hacienda to Agencies in relation to the FY17 Executive Order Cost Certification analysis to assess the level of information provided to Agency leadership to comply with the required cost reductions.	\$ 621.00	0.9	\$ 558.90
5/24/2017	Calimano-Colon, Alberto	Updated requests related to agency level data requests to address financial support for cost savings initiatives.	\$ 429.00	0.9	\$ 386.10
5/24/2017	Cortez, Berto	Develop updated reconciliation of Executive Order regarding cost savings to analyze compliance by agencies tested for inclusion in update to O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 585.00	1.1	\$ 643.50
5/24/2017	Cortez, Berto	Prepare Health department cost savings assessment to analyze compliance with cost savings Executive Order, focused on support provided to asserted savings.	\$ 585.00	1.1	\$ 643.50
5/24/2017	Cortez, Berto	Update analysis of Executive Order regarding cost savings with respect to savings from additional information, comments from O. Rodriguez (PR - Asst. Secretary of Central Accounting) as of 5/23 to identify new savings amount by agency.	\$ 585.00	0.9	\$ 526.50
5/24/2017	Cortez, Berto	Assess cost savings at agency level to focus on milestones, issues, and resolutions for inclusion in presentation to R. Maldonado (Secretary of Treasury).	\$ 585.00	1.1	\$ 643.50
5/24/2017	Cortez, Berto	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting) to discuss Executive Order 2017-09 regarding how agency level savings data is being collected and risks identified for each agency.	\$ 585.00	0.3	\$ 175.50
5/24/2017	Cortez, Berto	Meeting with O. Negron (Dept. of Health) regarding purchase order data collection process to support cost savings.	\$ 585.00	0.6	\$ 351.00
5/24/2017	Cortez, Berto	Review Dept. of Education support for certified cost savings to tie out details to categories.	\$ 585.00	1.1	\$ 643.50
5/24/2017	Cortez, Berto	Prepare email to P. Reyes (Dept. of Education) with follow up questions related to data that did not agree to certification.	\$ 585.00	0.2	\$ 117.00
5/24/2017	Gomez, Mildred	Meet with M. Diaz (Deloitte) and C. Kennedy (Deloitte) to discuss key points from meeting (Mental Health- ASSMCA), additional information needed for evidence of cancellation of contracts, requisition orders, and purchase orders.	\$ 429.00	0.9	\$ 386.10
5/24/2017	Hurley, Timothy	Draft email to O. Rodriguez (PR - Asst. Secretary of Central Accounting) to confirm savings to be achieved for Agencies to be in compliance with Executive Orders #1 and #9.	\$ 621.00	0.3	\$ 186.30
5/24/2017	Hurley, Timothy	Review communications from Administrator of Education regarding cost savings associated with the Governor's Executive Orders to meet compliance with required cost savings.	\$ 621.00	0.2	\$ 124.20
5/24/2017	Hurley, Timothy	Review current status of work being performed to assess the cost savings for the 12 in-scope Agencies in relation to fiscal measures outlined in the Governor's Executive Orders #1 and #9.	\$ 621.00	0.4	\$ 248.40

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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Kennedy, Cade	Create analysis for Executive Order cost savings work stream to assist the all agencies with assessing the accuracy of certified executive order savings to present final cost savings for FY17 to the Oversight Board.	\$ 546.00	2.9	\$ 1,583.40
5/24/2017	Kennedy, Cade	Prepare analysis from Education department related to Executive Order cost savings to identify information gaps to be addressed to support Executive Order to present to O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 546.00	2.3	\$ 1,255.80
5/24/2017	Kennedy, Cade	Update analysis of Executive Order regarding savings from additional information and comments from O. Rodriguez (PR - Asst. Secretary of Central Accounting) as of 5/23 to identify new savings amount by agency.	\$ 546.00	1.2	\$ 655.20
5/24/2017	Kennedy, Cade	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting) to discuss Executive Order 2017-09, how savings are being collected, and risks identified for each agency.	\$ 546.00	0.2	\$ 109.20
5/25/2017	Blair, Kirk	Review FY17 Executive Order Certification submitted by the Dept. of Education to assess the types of items being asserted as operational cost reductions to comply with Section 5 of the Executive Order 001.	\$ 621.00	2.3	\$ 1,428.30
5/25/2017	Cortez, Berto	Update cost management presentation for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) regarding contract, accounts payable, executive order activities, and discrepancies noted.	\$ 585.00	0.5	\$ 292.50
5/25/2017	Cortez, Berto	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) regarding contract, accounts payable, executive order activities, and discrepancies noted.	\$ 585.00	0.8	\$ 468.00
5/25/2017	Cortez, Berto	Update analysis related to Executive Order cost savings that outlines data discrepancies for presentation to Hacienda related to fiscal year 2017 savings.	\$ 585.00	1.3	\$ 760.50
5/25/2017	Cortez, Berto	Prepare analysis of chart of accounts in order to build baseline cost savings target for Executive Order work stream to assess asserted cost savings compliance.	\$ 585.00	1.7	\$ 994.50
5/25/2017	Cortez, Berto	Meet with R. Guerra (Hacienda) to discuss executive order work performed, including agencies that have not provided support for cancelled contracts.	\$ 585.00	0.4	\$ 234.00
5/25/2017	Cortez, Berto	Prepare email for O. Rodriguez (PR - Asst. Secretary of Central Accounting) regarding cost certification agency evaluation, including discrepancies noted.	\$ 585.00	0.3	\$ 175.50
5/25/2017	Cortez, Berto	Draft email to O. Hernandez (BDO) regarding follow-up items on cost savings analysis focused on open items from agencies.	\$ 585.00	0.2	\$ 117.00
5/25/2017	Cortez, Berto	Draft email to R. Pereira, C. Theocharidis (Deloitte) outlining additional data needed from agencies, focused on impact to current analysis presentation being prepared for client.	\$ 585.00	0.3	\$ 175.50
5/25/2017	Hurley, Timothy	Prepare appendix for presentation to outline key issues identified in relation to contracts analysis, including Agency cost savings certification supporting documentation to comply with Executive Orders #1 and #9.	\$ 621.00	3.7	\$ 2,297.70



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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
5/25/2017	Hurley, Timothy	Prepare analysis for R. Maldonado (PR - Secretary of Treasury, CFO) to show progress on cost reductions' assessment in relation to FY17 budget.	\$ 621.00	0.8	\$ 496.80
5/25/2017	Kennedy, Cade	Prepare analysis related to Executive Order cost savings to identify information gaps and budgeted chart of accounts required to assess data received from client asserting fiscal year 2017 savings.	\$ 546.00	2.3	\$ 1,255.80
5/25/2017	Kennedy, Cade	Meet with A. Singh (Deloitte) to discuss available budget data for use in Executive Order work stream analysis.	\$ 546.00	0.2	\$ 109.20
5/25/2017	Kennedy, Cade	Meet with R. Guerra (Hacienda) and R. Cortez (Deloitte) to discuss executive order work plan to identify agencies that have not provided substantiated canceled contracts.	\$ 546.00	0.2	\$ 109.20
5/25/2017	Theocharidis, Costas	Develop an analysis for baseline payroll purposes to compare the PRDE employee breakdown based on (1) the May 9 STAFF (all active employees excl. irregular employees), April 19 SEPI (only irregular employees) employee rosters provided by the Dept. of Education, (2) the Dept. of Education employee roster, (3) the Hacienda Dept. of Education payroll (PRIFAS).	\$ 507.00	1.2	\$ 608.40
5/26/2017	Blair, Kirk	Evaluate analysis showing amount of savings that should be achieved to comply with Executive Order 20017-001 Section 5 (10% operational expense cost reductions) for the Dept. of Education, Dept. of Health, Police Dept., and Dept. of Transportation.	\$ 621.00	1.1	\$ 683.10
5/26/2017	Cortez, Berto	Review analysis of Corrections department supporting asserted savings related to executive order 2017-01 to assess if data supports savings certified by the agency.	\$ 585.00	1.7	\$ 994.50
5/26/2017	Cortez, Berto	Review analysis of FY17 payroll by agency to identify differences in headcount, spend submitted by Agencies.	\$ 585.00	0.9	\$ 526.50
5/26/2017	Cortez, Berto	Meeting with J. Gotos (BDO) to discuss agency level data received to support certified cost savings.	\$ 585.00	1.1	\$ 643.50
5/26/2017	Cortez, Berto	Perform analysis of Dept. of Education purchase order cancelations to identify additional support needed.	\$ 585.00	0.9	\$ 526.50
5/26/2017	Cortez, Berto	Draft email to J. Gotos (BDO) outlining support needed for asserted purchase order cancellation savings from Dept. of Education.	\$ 585.00	0.3	\$ 175.50
5/26/2017	Cortez, Berto	Draft summary of cost savings testing findings for inclusion in data.	\$ 585.00	0.6	\$ 351.00
5/26/2017	Kennedy, Cade	Review analysis of Corrections department supporting asserted savings related to executive order 2017-01 to assess if data supports savings certified by the agency.	\$ 546.00	2.1	\$ 1,146.60
5/27/2017	Cortez, Berto	Review Dept. of Health cost certification data from O. Rodriguez (PR - Asst. Secretary of Central Accounting) to assess if data supports savings certified by the agency.	\$ 585.00	0.9	\$ 526.50
5/27/2017	Cortez, Berto	Review Dept. of Education cost certification data from O. Rodriguez (PR - Asst. Secretary of Central Accounting) to assess if data supports savings certified by the agency.	\$ 585.00	0.9	\$ 526.50
5/29/2017	Cortez, Berto	Review Dept. of Education cost certification data from O. Rodriguez (PR - Asst. Secretary of Central Accounting) to tie of certificate to support data to identify open items requiring agency follow up.	\$ 585.00	1.2	\$ 702.00

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Date	Professional	Description	Rate	Hours	Fees
5/29/2017	Cortez, Berto	Review Dept. of Corrections cost certification data from O. Rodriguez (PR - Asst. Secretary of Central Accounting) to tie of certificate to support data to identify open items requiring agency follow up.	\$ 585.00	1.4	\$ 819.00
5/29/2017	Cortez, Berto	Review Dept. of Health cost certification data from O. Rodriguez (PR - Asst. Secretary of Central Accounting) to tie of certificate to support data to identify open items requiring agency follow up.	\$ 585.00	1.4	\$ 819.00
5/30/2017	Cortez, Berto	Map executive order certified cost savings to accounts provided by agencies to assess compliance by agency.	\$ 585.00	1.3	\$ 760.50
5/30/2017	Cortez, Berto	Evaluate additional Dept. of Education data related to RHUM payments to employees for inclusion in cost savings analysis.	\$ 585.00	0.8	\$ 468.00
5/30/2017	Cortez, Berto	Evaluate additional cost certification support received from Dept. of Corrections to tie out to certified savings by category.	\$ 585.00	1.6	\$ 936.00
5/30/2017	Cortez, Berto	Review updated FY18 budget analysis to assess trend line of spend by category with FY17 actuals.	\$ 585.00	0.9	\$ 526.50
5/30/2017	Cortez, Berto	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting) to discuss executive order certification process update, including data received from agencies to prepare for meeting with R. Maldonado (Secretary of Treasury).	\$ 585.00	0.2	\$ 117.00
5/30/2017	Kennedy, Cade	Review report of contract savings from agencies to identify next steps for review with agencies to substantiate savings and identify cost mitigation areas in support of contract cost management work stream.	\$ 546.00	1.9	\$ 1,037.40
5/30/2017	Kennedy, Cade	Review fiscal year 2017 budget coding to map executive order cost savings accounts provided by agencies to establish baseline savings compliance.	\$ 546.00	2.4	\$ 1,310.40
5/30/2017	Kennedy, Cade	Review Corrections department data as of 5/29 related to executive order 2017-01 asserted savings to identify deficiencies in savings substantiation.	\$ 546.00	2.2	\$ 1,201.20
5/30/2017	Kennedy, Cade	Review Health department data as of 5/29 related to executive order 2017-01 to identify deficiencies in savings substantiation.	\$ 546.00	1.8	\$ 982.80
5/30/2017	Kennedy, Cade	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting) and R. Cortez (Deloitte) to discuss executive order work stream and materials to provide for leadership meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.2	\$ 109.20
5/30/2017	Stover, Kate	Prepare draft presentation for R. Cortez (Deloitte) to show the current structure of reporting within the GPR (Government of Puerto Rico) to assist with understanding the FY17 Executive Order Cost Certification analyses.	\$ 507.00	0.9	\$ 456.30
5/31/2017	Cortez, Berto	Review Dept. of Education analysis as of 5/30 to support certified cost savings, focusing on discrepancies requiring follow up.	\$ 585.00	1.2	\$ 702.00
5/31/2017	Cortez, Berto	Meet with M. Lew (Deloitte) to discuss cost certification work plan to identify agency discrepancies for reporting to O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 585.00	0.8	\$ 468.00

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Cortez, Berto	Meet with M. Lew (Deloitte) and O. Hernandez, J. Gotos (BDO), to discuss department of Education executive order certified cost support documentation deficiencies needing follow up.	\$ 585.00	0.5	\$ 292.50
5/31/2017	Cortez, Berto	Call with O. Hernandez (BDO) to discuss data collection progress made for information needed from agencies to support certified costs.	\$ 585.00	0.4	\$ 234.00
5/31/2017	Cortez, Berto	Meeting with O. Hernandez, J. Gotos (BDO), regarding evaluation of executive order cost certification analysis, with a focus on payroll for each agency.	\$ 585.00	0.6	\$ 351.00
5/31/2017	Cortez, Berto	Review updated certification support data from Dept. of Corrections to tie to certified savings.	\$ 585.00	0.8	\$ 468.00
5/31/2017	Cortez, Berto	Review updated Dept. of Health certification support data to tie to certified savings.	\$ 585.00	0.8	\$ 468.00
5/31/2017	Kennedy, Cade	Review analysis for Education department as of 5/30 to support executive order 2017-01 asserted cost savings to update management report on savings agency has been able to provide proper documentation of actual savings.	\$ 546.00	2.3	\$ 1,255.80
5/31/2017	Kennedy, Cade	Meet with J. Velez (Deloitte) to discuss executive order work stream, review requirements of executive order, and walk through data received from agencies to identify gaps that need to be reported to PROMESA.	\$ 546.00	0.6	\$ 327.60
5/31/2017	Kennedy, Cade	Meet with R. Cortez (Deloitte), J. Gotos (BDO), O. Hernandez (BDO) to discuss gaps in accounts payable data at the Department of Education based on supporting documentation received to support the Agency's FY17 Executive Order cost savings.	\$ 546.00	0.5	\$ 273.00

**TOTAL MAY STATEMENT PERIOD - FY17 EXECUTIVE ORDER COST SAVINGS CERTIFICATIONS**

**178.0 \$ 99,272.10**

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Blair, Kirk	Prepare outline of key items identified in prospective budget-to-actual reporting that will require additional infrastructure to enable completeness of cash disbursements at agency level.	\$ 621.00	1.8	\$ 1,117.80
5/3/2017	Doyle, John	Prepared analysis of proposed FY18 expenditures for the General Fund to assess allocations by concept code (expense category) per request of R. Maldonado (OMB - Deputy Director), OMB Managers.	\$ 585.00	1.9	\$ 1,111.50
5/3/2017	Doyle, John	Reviewed proposed FY18 expenditures for the Consolidated budget to assess key areas of reduction by expense category from FY17 per request of R. Maldonado (OMB - Deputy Director).	\$ 585.00	1.4	\$ 819.00
5/3/2017	Doyle, John	Meeting with OMB, E&Y, McKinsey, Conway, and AAFAF to review FY18 Department of Education budget (expected cost reductions by category, risk of not meeting cost reduction targets).	\$ 585.00	2.1	\$ 1,228.50
5/3/2017	Doyle, John	Meeting with OMB, E&Y, McKinsey, Conway, and AAFAF to assess methodology to be used by Department of Education to prepare budget-to-actual analysis in FY18.	\$ 585.00	1.7	\$ 994.50
5/3/2017	Doyle, John	Meeting with OMB, E&Y, McKinsey, Conway, and AAFAF to review detail of each component of the asserted cost reductions embedded in the FY18 budget for the Department of Corrections.	\$ 585.00	1.6	\$ 936.00
5/3/2017	Doyle, John	Meeting with J. Marrero (OMB - Director) to discuss remaining analyses to be completed in order to address FY18 budget due diligence items requested by E&Y.	\$ 585.00	1.3	\$ 760.50
5/3/2017	Gabb, James	Prepare analysis of FY18 budget by agency and object in order to estimate amount of general funds needed to support agencies.	\$ 546.00	2.3	\$ 1,255.80
5/3/2017	Gabb, James	Review analysis of headcount and savings from Department of Education in order to assess variances to incorporate into FY18 OMB budget.	\$ 546.00	2.2	\$ 1,201.20
5/3/2017	Gabb, James	Update analysis of tear sheets to reflect new FY18 Budget detail data from agencies as of 5/2 to identify overspending / surplus from last fiscal year.	\$ 546.00	2.1	\$ 1,146.60
5/3/2017	Gabb, James	Review analysis of actual spending data versus budgeted amount for FY17 received from Hacienda to identify areas with large deficits.	\$ 546.00	1.9	\$ 1,037.40
5/3/2017	Gabb, James	Review analysis of 29 requirements related to the FY18 budget requested from each Agency to assess progress toward submission deadline to PROMESA.	\$ 546.00	1.2	\$ 655.20
5/3/2017	Hurley, Timothy	Meeting with Secretary of Treasury and PROMESA professionals / advisors (McKinsey) to discuss current FY18 budget approval process.	\$ 621.00	1.8	\$ 1,117.80
5/3/2017	O'Neal, Emma	Prepare analysis of budget variances from FY17 to FY18 to assess projected spend overages for key agencies.	\$ 429.00	2.1	\$ 900.90
5/3/2017	O'Neal, Emma	Update budget summary by concept code (expense category) to highlight variances in key agencies to assess overspend at detailed level.	\$ 429.00	1.9	\$ 815.10
5/3/2017	O'Neal, Emma	Prepare checklist to check individual agency compliance with OMB budget instructions requesting reduction to materials and supplies.	\$ 429.00	1.3	\$ 557.70

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	O'Neal, Emma	Analysis into agencies experiencing budget growth since FY17 to check for reasonableness.	\$ 429.00	0.8	\$ 343.20
5/3/2017	O'Neal, Emma	Meet with C. Pizzo (Deloitte) to discuss budget work streams, specifically reasons for year on year budget variances.	\$ 429.00	0.7	\$ 300.30
5/3/2017	O'Neal, Emma	Prepare a report summarizing FY17 year-to-date budget variances by agency with commentary.	\$ 429.00	0.6	\$ 257.40
5/3/2017	O'Neal, Emma	Update agency checklist as at 05/03 tracking compliance with OMB budget instructions requesting reduction to transitory employees (independent contractors).	\$ 429.00	0.6	\$ 257.40
5/3/2017	O'Neal, Emma	Review documentation related to budget instructions provided to each agency to understand guidance provided by OMB to meet FY18 budget requirements.	\$ 429.00	0.3	\$ 128.70
5/3/2017	Pizzo, Chris	Prepare an analysis showing the current status of the data requests related to the 29 items related to the FY18 budget requested from each Agency to assess progress toward submission deadline to PROMESA.	\$ 546.00	0.9	\$ 491.40
5/3/2017	Pizzo, Chris	Prepare budget variance analysis by concept (category) by agency for FY17 YTD to identify specific categories of expenses that are creating deficits.	\$ 546.00	1.1	\$ 600.60
5/3/2017	Pizzo, Chris	Prepare budget variance for FY18 analysis report for Department of Corrections / Rehabilitation (DCR) to assist Agency with understanding areas of historical surplus / overages.	\$ 546.00	0.8	\$ 436.80
5/3/2017	Pizzo, Chris	Prepare budget variance for FY18 analysis report for Police Department (Agency 40) to assist Agency with understanding areas of historical surplus / overages.	\$ 546.00	1.3	\$ 709.80
5/3/2017	Pizzo, Chris	Meeting with J. Doyle (Deloitte), J. Gabb (Deloitte), A Singh (Deloitte), and E. O'Neal (Deloitte) to discuss procedures for assessing the FY18 budgets submitted by the Dept. of Education and Dept. of Health to improve accuracy of financial report/forecasting.	\$ 546.00	0.4	\$ 218.40
5/3/2017	Pizzo, Chris	Update consolidated analysis to show FY17 budget variances for 7 agencies to assess spending patterns by concept code (category).	\$ 546.00	4.8	\$ 2,620.80
5/3/2017	Singh, Amit	Analyze the objects level detail for 2017 variances, at an Agency level for FY18 budget development.	\$ 546.00	2.3	\$ 1,255.80
5/3/2017	Singh, Amit	Prepare roll-forward of payroll for the recommended 2018 OMB budget for comparison to implied 2018 budget.	\$ 546.00	2.8	\$ 1,528.80
5/3/2017	Singh, Amit	Review FY18 budget information required to complete 29 items requested by PROMESA.	\$ 546.00	1.1	\$ 600.60
5/3/2017	Singh, Amit	Revise variances/comparison of only General Fund budget for recommended 2018 budget with 2017, 2016.	\$ 546.00	1.4	\$ 764.40
5/3/2017	Singh, Amit	Review report of transitory irregular employees to prepare target personnel savings analysis.	\$ 546.00	0.8	\$ 436.80
5/3/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, C. Pizzo, E. O'Neal (all of Deloitte) to discuss the procedures to use for the assessment of FY18 budgets of the Dept. of Education, Dept. of Health to improve accuracy of financial reporting.	\$ 546.00	0.5	\$ 273.00
5/3/2017	Stover, Kate	Review existing analysis prepared by Government of Puerto Rico (GPR) related to budget reporting to identify key deficiencies to be remediated in order to provide FY18 budget v. FY17 actual spend for Ernst & Young.	\$ 507.00	0.4	\$ 202.80

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Stover, Kate	Meet with T. Hurley (Deloitte) to discuss materials needed in preparation for Hacienda Budget Meeting to discuss prospective FY18 Budget compared to FY17 Budget/actual spend with Ernst & Young.	\$ 507.00	1.6	\$ 811.20
5/3/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, R. Maldonado, and J. Aponte (OMB) to prepare for the presentation by the Department of Education, Police department, and Correction Department regarding FY 18 budget changes.	\$ 585.00	1.4	\$ 819.00
5/3/2017	Vazquez-Rivera, Jose	Meeting with J. Keleher (Secretary of Education) and J. Marrero (OMB) regarding FY18 budget changes for Dept. of Education.	\$ 585.00	0.8	\$ 468.00
5/3/2017	Vazquez-Rivera, Jose	Attend presentation made by J. Keleher, Secretary of the Department of Education, to personnel from E&Y (J. Santambrogio, S. Panagiotakis, J. Porepa) regarding the Department of Education budgeting process, including the preparation of the FY18 budget.	\$ 585.00	1.9	\$ 1,111.50
5/3/2017	Vazquez-Rivera, Jose	Meeting with Police Superintendent, Col. M. Hernández, to discuss financial data, including headcount and related to updated budget.	\$ 585.00	0.6	\$ 351.00
5/3/2017	Vazquez-Rivera, Jose	Meeting with M. Hernandez, Police Department Superintendent, and E&Y professionals (J. Santambrogio, S. Panagiotakis, J. Porepa) to discuss headcount data reconciliation to FY18 budget.	\$ 585.00	1.9	\$ 1,111.50
5/3/2017	Vazquez-Rivera, Jose	Meeting with E. Rolon (Secretary of Correction Department) to discuss headcount data reconciliation to FY18 budget.	\$ 585.00	0.3	\$ 175.50
5/3/2017	Vazquez-Rivera, Jose	Attend presentation made by E. Rolon, Secretary of the Correction Department, to personnel from E&Y (J. Santambrogio, S. Panagiotakis, J. Porepa) regarding the Correction Department budgeting process, including the preparation of the FY18 budget.	\$ 585.00	2.1	\$ 1,228.50
5/4/2017	Blair, Kirk	Review E&Y initial document request list from PROMESA related to budget analysis items to assess prioritization by OMB leadership (J. Marrero - Director, R. Maldonado - Deputy Directory, J. Aponte - Contractor) based on current data available at concept (category) level.	\$ 621.00	1.7	\$ 1,055.70
5/4/2017	Doyle, John	Meeting with R. Maldonado (OMB - Deputy Director) and J. Roa (OMB) to discuss the underlying detail of cost reduction initiatives embedded in the FY18 budgets submitted by the Dept. of Education, Dept. of Health, and Dept. of Corrections.	\$ 585.00	2.6	\$ 1,521.00
5/4/2017	Doyle, John	Meeting with J. Marrero (OMB) to identify key categories of the FY18 budgets that are driving the majority of cost reductions for four agencies (Department of Education, OGP, ASES, Hacienda) prior to distribution to E&Y.	\$ 585.00	2.3	\$ 1,345.50
5/4/2017	Doyle, John	Prepared analysis related to anticipated FY18 budget reductions to identify the amount of non-payroll cost reductions (cancelled contracts, professional services, supplies / materials).	\$ 585.00	2.2	\$ 1,287.00

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
5/4/2017	Doyle, John	Meeting with OMB, E&Y, McKinsey, Conway, AAFAF, and Health Department Finance Manager to review the Dept. of Health's FY18 budget to evaluate projected cost reductions, specifically related to payroll, supplies, and materials.	\$ 585.00	1.7	\$ 994.50
5/4/2017	Doyle, John	Meeting with R. Maldonado (OMB - Deputy Director) to assess additional analysis to be completed to show the detail at a concept code (category) level in order to respond to FY18 budget diligence questions from E&Y.	\$ 585.00	0.5	\$ 292.50
5/4/2017	Gabb, James	Prepare analysis of actual historical payments to budgeted expenditures from Hacienda to identify variance in spending against budget by each agency.	\$ 546.00	2.4	\$ 1,310.40
5/4/2017	Gabb, James	Update analysis reflecting the latest budget data provided by Office of Management Budget as of 5/3 to forecast future budget requirements.	\$ 546.00	2.3	\$ 1,255.80
5/4/2017	Gabb, James	Update analysis of actual historical payments to budgeted expenditures based on data provided by agencies as of 5/3 to assess accuracy of data between Office of Management Budget versus agency reports.	\$ 546.00	1.4	\$ 764.40
5/4/2017	Gabb, James	Meet with C. Pizzo (Deloitte) to discuss analysis of actual historical payments to budgeted expenditures in order to provide findings to J. Marrero (Director - Office of Management Budget).	\$ 546.00	1.2	\$ 655.20
5/4/2017	Gabb, James	Update analysis of actual payments versus budgeted expenditures with new data as of 5/3 by each agency to identify agency with largest gap in spending.	\$ 546.00	1.1	\$ 600.60
5/4/2017	Gabb, James	Review analysis performed by third party on payroll / headcount by agency to identify agencies with the largest spend regarding employees.	\$ 546.00	2.1	\$ 1,146.60
5/4/2017	Hurley, Timothy	Participate in meeting with F. Pares (PR - Asst Secretary of Internal Revenue, Tax Policy) to review draft presentation on FY18 budget, obtain feedback on timeline of tax revenue initiative implementation.	\$ 621.00	1.6	\$ 993.60
5/4/2017	Hurley, Timothy	Participate in meeting with F. Pena (PR - Undersecretary of Treasury) to get feedback on draft presentation for FY18 budget to assess potential areas where there will be significant reductions as compared to FY17.	\$ 621.00	0.7	\$ 434.70
5/4/2017	Hurley, Timothy	Meet with R. Cruz (Deputy Secretary - Puerto Rico Treasury) to get feedback related to prospective tax revenue initiatives within FY18 draft presentation of budget.	\$ 621.00	1.4	\$ 869.40
5/4/2017	O'Neal, Emma	Meet with A. Singh (Deloitte) to understand target/actual personnel savings in the FY18 OMB budget.	\$ 429.00	2.2	\$ 943.80
5/4/2017	O'Neal, Emma	Prepare agency checklist to show agency compliance with FY18 budget instructions requesting reduction in professional services.	\$ 429.00	1.6	\$ 686.40
5/4/2017	O'Neal, Emma	Meet with J. Gabb (Deloitte) to discuss target/actual non-personnel savings in the FY18 OMB budget.	\$ 429.00	1.4	\$ 600.60
5/4/2017	O'Neal, Emma	Prepare analysis to assess compliance with executive order requesting reduction in operational costs.	\$ 429.00	1.4	\$ 600.60
5/4/2017	O'Neal, Emma	Create consolidated report with index plus checklist to track responses to PROMESA diligence requests.	\$ 429.00	0.9	\$ 386.10



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
5/4/2017	O'Neal, Emma	Prepare analysis on non-distributed allocations to assess nature of expenses / reasonableness.	\$ 429.00	0.7	\$ 300.30
5/4/2017	O'Neal, Emma	Review personnel savings file received on 05/04 to understand implementation of AAFAF fiscal plan.	\$ 429.00	0.5	\$ 214.50
5/4/2017	Pizzo, Chris	Update consolidated analysis to show FY17 budget variances to assess spending patterns by concept code (category) at the agency level.	\$ 546.00	3.0	\$ 1,638.00
5/4/2017	Singh, Amit	Review object level details of differences between the approved, recommended budgets for 2017/2018 as provided by OMB.	\$ 546.00	1.8	\$ 982.80
5/4/2017	Singh, Amit	Review AAFAF analyses to assess agencies programs to exclude from the target personnel savings.	\$ 546.00	0.9	\$ 491.40
5/4/2017	Singh, Amit	Review AAFAF analyses to assess agencies programs to exclude from the target non-personnel savings.	\$ 546.00	1.2	\$ 655.20
5/4/2017	Singh, Amit	Prepare summary analysis of identified issues for Department of Education to include in the Agency Tear sheet.	\$ 546.00	1.8	\$ 982.80
5/4/2017	Singh, Amit	Review Government Headcount sent by third party for historical trends analysis against FY18 budget.	\$ 546.00	0.7	\$ 382.20
5/4/2017	Singh, Amit	Review Capital Expenditures sent by third party for historical trends analysis against FY18 budget.	\$ 546.00	0.3	\$ 163.80
5/4/2017	Singh, Amit	Review payroll dataset sent by third party for historical trends analysis against FY18 budget.	\$ 546.00	0.5	\$ 273.00
5/4/2017	Singh, Amit	Meeting with E. O'Neal (Deloitte) to review target personnel savings per AAFAF.	\$ 546.00	2.2	\$ 1,201.20
5/4/2017	Stover, Kate	Meeting with F. Pares (PR Undersecretary of Treasury), R. Maldonado (PR - Secretary of Treasury, CFO), O. Rodriguez (PR - Asst. Secretary of Central Accounting), and T. Hurley (Deloitte) to further discuss refined FY17 budget/actual, and prospective FY18 Hacienda Budget variances.	\$ 507.00	0.9	\$ 456.30
5/4/2017	Stover, Kate	Meeting with F. Pena (PR - Under Secretary of Treasury), O. Rodriguez (PR - Asst. Secretary of Central Accounting), T. Hurley (Deloitte), and M. Diaz (Deloitte) to discuss prospective FY18 Hacienda Budget outlined by program/ budget category.	\$ 507.00	1.5	\$ 760.50
5/4/2017	Stover, Kate	Update presentation related to prospective FY18 GPR Hacienda Budget, FY17 Budget-to-Actual to include commentary related to primary drivers of variances.	\$ 507.00	1.7	\$ 861.90
5/4/2017	Stover, Kate	Prepare analysis summarizing prospective FY18 Budget compared to FY17 Budget with variances by budget category/program per request from O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 507.00	1.3	\$ 659.10
5/4/2017	Stover, Kate	Prepare presentation to outlining primary drivers of variances between Hacienda prospective FY18 Budget compared to FY17 Budget, including FY17 actuals to-date.	\$ 507.00	1.9	\$ 963.30
5/4/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, R. Maldonado, J. Aponte, and J. Rodriguez (OMB) to discuss FY18 financial impact of data presented by the Department of Education, Police Department, and Correction Department.	\$ 585.00	2.3	\$ 1,345.50
5/4/2017	Vazquez-Rivera, Jose	Meeting with A. Avila, Executive Director of the Health Insurance Administration, regarding FY18 budget data for inclusion in presentation to personnel from E&Y (J. Santambrogio, S. Panagiotakis, J. Porepa).	\$ 585.00	0.7	\$ 409.50

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Date	Professional	Description	Rate	Hours	Fees
5/4/2017	Vazquez-Rivera, Jose	Meeting with A. Avila, Executive Director of the Health Insurance Administration and personnel from E&Y (J. Santambrogio, S. Panagiotakis, J. Porepa) to discuss FY18 budget, including changes proposed by the Health Insurance Administration.	\$ 585.00	1.9	\$ 1,111.50
5/4/2017	Vazquez-Rivera, Jose	Meeting with J. Santambrogio, A. Chepenik, J. Porepa, S. Panagiotakis, M. Charboneau, and S. Kumar (E&Y) to discuss questions from E&Y regarding FY18 budget detail.	\$ 585.00	0.8	\$ 468.00
5/4/2017	Vazquez-Rivera, Jose	Evaluated detailed FY18 budget data/information from OMB to be provided to E&Y.	\$ 585.00	1.3	\$ 760.50
5/4/2017	Vazquez-Rivera, Jose	Evaluated proposed FY18 budget of the Department of Treasury in order to reconcile to PROMESA requirements.	\$ 585.00	0.9	\$ 526.50
5/5/2017	Doyle, John	Meeting with J Marrero (OMB), A Chepenik ( E&Y), O Shah (McKinsey), M Sanchez (Conway), A Mendez (AAFAF), and O Rodriguez (Treasury) agency to review FY18 budget for the Department of Hacienda to identify prospective cost reduction related to payroll.	\$ 585.00	1.3	\$ 760.50
5/5/2017	Doyle, John	Evaluated supporting documentation (data, analyses) provided by Dept. of Education as of 4-May to assess whether it ties to the cost reductions embedded in the Agency's FY18 budget.	\$ 585.00	1.3	\$ 760.50
5/5/2017	Doyle, John	Meeting with J Marrero (OMB) Finance Directors from C Tirado (ERS), and A Rivera (TRS) Pension Funds to review FY18 PAYGO estimates.	\$ 585.00	1.1	\$ 643.50
5/5/2017	Doyle, John	Meeting with A Chepenik (E&Y), A Mendez (AAFAF), J Marrero (OMB) , and F Scherrer (BDO) to review PAYGO budget estimates.	\$ 585.00	1.0	\$ 585.00
5/5/2017	Doyle, John	Meeting with J Porepa (E&Y) and M Gonzalez (AAFAF) to discuss FY18 Budget related questions related to reductions in professional service expenses and reduction of transitory employee expenses.	\$ 585.00	0.9	\$ 526.50
5/5/2017	Doyle, John	Reviewed PAYGO (Pension) analysis provided by third party for FY 18 budget estimated expenditures.	\$ 585.00	0.3	\$ 175.50
5/5/2017	Doyle, John	Reviewed FY18 budget expenditure details provided by Hacienda in response to questions raised by E&Y during budget review meetings.	\$ 585.00	0.3	\$ 175.50
5/5/2017	Doyle, John	Meeting with (OMB Director) J. Marrero to discuss follow-up actions related to open diligence related questions from E&Y.	\$ 585.00	0.4	\$ 234.00
5/5/2017	Gabb, James	Update analysis of agency-level tear sheets to reflect additional information from Office of Management Budget as of 5/4 regarding fluctuations in account balances to understand variability in reporting.	\$ 546.00	2.2	\$ 1,201.20
5/5/2017	Gabb, James	Prepare analysis of non-allocated disbursements to identify agencies with the highest spend in the category to report to provide findings to J. Marrero (Director - Office of Management Budget).	\$ 546.00	1.4	\$ 764.40
5/5/2017	Gabb, James	Meet with C. Pizzo, J. Doyle, A. Singh (all Deloitte) to discuss key milestones, timeline for gathering data from agencies in order to compile FY18 budget.	\$ 546.00	1.2	\$ 655.20

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5/5/2017	Harris, Andy	Prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing Hacienda budget to understand current allocation of funds and potential overruns / surplus for balance of FY17.	\$ 621.00	1.0	\$ 621.00
5/5/2017	Hurley, Timothy	Participate in PFAA initial meeting with R. Maldonado (PR - Secretary of the Treasury) and F. Pena (PR - Undersecretary of the Treasury) to discuss Hacienda budget for FY18.	\$ 621.00	1.1	\$ 683.10
5/5/2017	Hurley, Timothy	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting) to review line item detail of Hacienda FY'18 budget.	\$ 621.00	1.6	\$ 993.60
5/5/2017	Hurley, Timothy	Participate in PFAA follow up meeting with R. Maldonado (PR - Secretary of Treasury, CFO) and F. Pena (PR - Secretary of Treasury) to review presentation document of the Hacienda budget for FY'18.	\$ 621.00	1.6	\$ 993.60
5/5/2017	O'Neal, Emma	Prepare analysis on payroll in FY18 budget to check allocation of budget dollars at a sub-classification level.	\$ 429.00	2.1	\$ 900.90
5/5/2017	O'Neal, Emma	Draft correspondence to J. Doyle (Deloitte) to summarize findings on nature of non-distributed allocations (funds not allocated to a specific expense category).	\$ 429.00	0.7	\$ 300.30
5/5/2017	Pizzo, Chris	Meeting with J. Gabb (Deloitte) and A. Singh (Deloitte) to review outstanding list of E&Y due diligence requests related to the FY18 budget as of May-4.	\$ 546.00	0.3	\$ 163.80
5/5/2017	Singh, Amit	Project status update call J. Gabb (Deloitte) and C. Pizzo (Deloitte) to discuss analyses needed for FY18 budget.	\$ 546.00	0.3	\$ 163.80
5/5/2017	Singh, Amit	Review how Non-Distributed Allocations are accounted for in the budget for current year as well as prior two years.	\$ 546.00	0.7	\$ 382.20
5/5/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, C. Pizzo, E. O'Neal (all of Deloitte) to discuss the procedures to use for the assessment of FY18 budgets of the Dept. of Education, Dept. of Health to improve accuracy of financial reporting.	\$ 546.00	1.2	\$ 655.20
5/5/2017	Vazquez-Rivera, Jose	Meeting with J. Santambrogio, A. Chepenik, J. Porepa, S. Panagiotakis, M. Charboneau, S. Kumar (E&Y), F. Scherrer M. Sullivan (BDO), R. Maldonado, and J. Rodriguez (OMB) to discuss Retirement System paygo contribution for FY18.	\$ 585.00	1.4	\$ 819.00
5/5/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado, Secretary of the Treasury Department and personnel from E&Y (J. Santambrogio, S. Panagiotakis, J. Porepa) to discuss agency FY18 budget by line item to reconcile to cost savings targets.	\$ 585.00	1.9	\$ 1,111.50
5/5/2017	Vazquez-Rivera, Jose	Meeting with J. Santambrogio, A. Chepenik, J. Porepa, S. Panagiotakis, M. Charboneau, S. Kumar (E&Y), A. Mendez, C. Frederique, M. Gonzalez (AAFAF), R. Maldonado, and J. Aponte (OMB) to discuss FY18 budget issues/questions raised by E&Y.	\$ 585.00	0.7	\$ 409.50
5/5/2017	Vazquez-Rivera, Jose	Debrief meeting with personnel from OMB, J. Marrero, R. Maldonado, J. Aponte, and J. Rodriguez regarding changes that need to be made to FY18 budget line items.	\$ 585.00	2.1	\$ 1,228.50
5/6/2017	Gabb, James	Prepare analysis on debt service costs to identify largest debt per contract to submit to E&Y.	\$ 546.00	1.3	\$ 709.80

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Date	Professional	Description	Rate	Hours	Fees
5/6/2017	Gabb, James	Prepare analysis of agency payrolls to existing Government of Puerto Rico data provided by third party to assess inconsistencies in agency versus government reporting.	\$ 546.00	1.4	\$ 764.40
5/6/2017	Singh, Amit	Summarize headcount by agency information provided by OMB for comparison with AAFAF headcount information.	\$ 546.00	1.0	\$ 546.00
5/6/2017	Singh, Amit	Review headcount by Agency as of February 2017 information provided by J. Roa (OMB).	\$ 546.00	1.9	\$ 1,037.40
5/7/2017	Doyle, John	Draft email to J Porepa (E&Y) in response to questions regarding FY17 budget actuals by concept code (category) details to assess reasonableness of prospective FY18 budget.	\$ 585.00	0.6	\$ 351.00
5/7/2017	Doyle, John	Meeting with (OMB) J. Marrero and R. Maldonado to discuss PROMESA required FY18 budget support documentation.	\$ 585.00	0.4	\$ 234.00
5/7/2017	Gabb, James	Prepare analysis of debt service payments across all agencies for FY17 / FY18 to assess agency with large liabilities for services already rendered.	\$ 546.00	2.9	\$ 1,583.40
5/7/2017	Gabb, James	Prepare analysis of FY17 to FY18 personnel / non-personnel costs differences across the top twenty agencies to identify agencies with largest overage in payroll costs.	\$ 546.00	1.6	\$ 873.60
5/7/2017	Gabb, James	Prepare comparison of third party headcount analysis against the complete list of agencies to assess variances in agency reported data versus Hacienda reported data.	\$ 546.00	0.7	\$ 382.20
5/7/2017	Pizzo, Chris	Call with J. Doyle, J. Gabb, A. Singh, T. Hurley, J. Vasquez (all Deloitte), Andres, Coral, Maria (all AAFAF), R. Maldonado (PR - Secretary of Treasury, CFO), and A. Martinez (Office of Management Budget) to review status of E&Y open items list in order to prioritize action items.	\$ 546.00	0.7	\$ 382.20
5/7/2017	Vazquez-Rivera, Jose	Call with A. Mendez, M. Gonzalez, C. Frederique (AAFAF), J. Marrero, R. Maldonado (OMB - Deputy Director), and R. Maldonado (PR - Secretary of Treasury, CFO) to discuss responses to FY18 budget questions from E&Y.	\$ 585.00	0.8	\$ 468.00
5/8/2017	Doyle, John	Prepared analysis of FY17 spend to date by concept code (category) to address budget diligence requests submitted by Policia.	\$ 585.00	1.3	\$ 760.50
5/8/2017	Doyle, John	Compiled an updated FY17 and FY18 budget agency headcount analysis to review with (OMB Director) J. Marrero.	\$ 585.00	1.2	\$ 702.00
5/8/2017	Doyle, John	Created Budget diligence requests submitted by Dept. of Education.	\$ 585.00	1.2	\$ 702.00
5/8/2017	Doyle, John	Meeting with (OMB Deputy Director) R. Maldonado to review FY 18 budget details received by from selected agencies in response to diligence questions raised by E&Y during their review of proposed FY18 budget.	\$ 585.00	1.1	\$ 643.50
5/8/2017	Doyle, John	Prepared analysis related to FY18 anticipated reductions to payroll by agency as part of budget diligence requests from ASES.	\$ 585.00	2.3	\$ 1,345.50
5/8/2017	Doyle, John	Meeting with (OMB) J. Marrero, R. Maldonado, and J. Vazquez (Deloitte) to discuss timeline to completes open E&Y diligence requests.	\$ 585.00	0.6	\$ 351.00

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5/8/2017	Doyle, John	Review supporting documentation provided by Dept. of Corrections on 8-May by Agency to assess whether it meets the level of detail requested by E&Y to perform its diligence.	\$ 585.00	0.7	\$ 409.50
5/8/2017	Gabb, James	Prepare analysis comparing FY17 / FY18 Budget differences across the top twenty agencies to identify agencies that will have the largest increase and reduction in new fiscal year budget.	\$ 546.00	2.9	\$ 1,583.40
5/8/2017	Gabb, James	Prepare analysis of tear sheets to be incorporated with additional information for Office of Management Budget accounting managers.	\$ 546.00	2.1	\$ 1,146.60
5/8/2017	Gabb, James	Meet with C. Pizzo, J. Doyle, A. Singh (all Deloitte) to discuss schedule of debt service payments across all agencies for FY17 / FY18 Budget to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	1.7	\$ 928.20
5/8/2017	Gabb, James	Update analysis of debt service payments across all agencies for FY17 / FY18 with additional agency data as of 5/7 to help assess amount of payments.	\$ 546.00	2.1	\$ 1,146.60
5/8/2017	Gabb, James	Meet with J. Gotos (BDO) to discuss headcount analysis to help assess variances in headcount from each agency from FY17 to projected FY18.	\$ 546.00	0.8	\$ 436.80
5/8/2017	O'Neal, Emma	Draft email to L. Akanoh (Deloitte) requesting additional information on typical treatment (categorization / criteria) of government Non-Distributed Allocations.	\$ 429.00	0.4	\$ 171.60
5/8/2017	O'Neal, Emma	Meet with A. Singh (Deloitte) to review E&Y data request list as of May-5 to assist with prioritization of items requested for FY18 budget diligence.	\$ 429.00	1.4	\$ 600.60
5/8/2017	O'Neal, Emma	Prepare analysis of transitory employee (independent contractors) data from tear sheet for 5 key agencies to compare with budgeted data to assess variances.	\$ 429.00	1.4	\$ 600.60
5/8/2017	O'Neal, Emma	Review new E&Y diligence request list received on 05/08 against PROMESA diligence tracker created on 05/04 to determine which requests have already been satisfied.	\$ 429.00	2.6	\$ 1,115.40
5/8/2017	O'Neal, Emma	Update agency tear sheets to capture C. Pizzo's (Deloitte) notes on drivers of budget variances taken during meetings with OMB agency managers.	\$ 429.00	2.9	\$ 1,244.10
5/8/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte) to discuss updates to tear sheets for the top agencies to identify agencies with the largest variances in budget.	\$ 546.00	0.5	\$ 273.00
5/8/2017	Singh, Amit	Prepare analysis of 2018 budget versus 2017 budget for agency 089 Horse Racing Industry, Sport Administration.	\$ 546.00	1.5	\$ 819.00
5/8/2017	Singh, Amit	Discuss outstanding items on E&Y due diligence request list with J. Gabb and E. O'Neal (Deloitte).	\$ 546.00	1.4	\$ 764.40
5/8/2017	Singh, Amit	Prepare analysis of Agency 089 Puerto Rico Medical Services Administration 2018 budget versus 2017 budget for review with J. Doyle (Deloitte).	\$ 546.00	2.6	\$ 1,419.60
5/8/2017	Vazquez-Rivera, Jose	Meeting with personnel from BDO (F. Scherrer, C. Vazquez, M. Sullivan) to discuss outstanding items related to pension liabilities to reconcile FY18 budget.	\$ 585.00	1.6	\$ 936.00
5/8/2017	Vazquez-Rivera, Jose	Evaluated financial budget documentation in order to respond to E&Y questions raised.	\$ 585.00	1.3	\$ 760.50

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Date	Professional	Description	Rate	Hours	Fees
5/8/2017	Vazquez-Rivera, Jose	Meeting with personnel from OMB, J. Marrero, R. Maldonado, and personnel from AAFAF to discuss E&Y second round of questions, including data to be presented as support.	\$ 585.00	2.8	\$ 1,638.00
5/8/2017	Vazquez-Rivera, Jose	Meeting with personnel from BDO (F. Scherrer, C. Vazquez, M. Sullivan) to discuss outstanding items related to transitory employees.	\$ 585.00	0.7	\$ 409.50
5/8/2017	Vazquez-Rivera, Jose	Evaluated financial documentation provided by the Police Department in response to EY second round of questions regarding budget line items.	\$ 585.00	1.1	\$ 643.50
5/8/2017	Vazquez-Rivera, Jose	Evaluated financial budget documentation provided by the Correction Department in response to EY second round of questions regarding budget line items.	\$ 585.00	0.7	\$ 409.50
5/8/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB - Deputy Director) to discuss financial data provided by the Police Department and the Correction Department in response to EY second round of questions.	\$ 585.00	1.2	\$ 702.00
5/9/2017	Doyle, John	Review financial information (FY17 YTD spend by category, expected FY18 spend) submitted by the Dept. of Police based on requests from E&Y and McKinsey.	\$ 585.00	2.1	\$ 1,228.50
5/9/2017	Doyle, John	Review updated information provided by Corrections agency related to E&Y diligence questions, including providing guidance to OMB on additional information to supplement submissions to E&Y.	\$ 585.00	1.4	\$ 819.00
5/9/2017	Doyle, John	Meeting with (OMB Deputy Director) R. Maldonado to discuss payroll headcount analysis prepared related to FY 18 proposed budgets.	\$ 585.00	0.9	\$ 526.50
5/9/2017	Doyle, John	Meeting with (OMB) R. Maldonado and J. Aponte to discuss FY18 budgeted payroll headcount reporting requirements under PROMESA.	\$ 585.00	0.8	\$ 468.00
5/9/2017	Doyle, John	Meeting with J. Schwendeman, J. Vasquez (Deloitte), and J. Gotos (BDO) to discuss employee rosters payroll assessment work being done by third party at the agency level.	\$ 585.00	0.7	\$ 409.50
5/9/2017	Doyle, John	Meeting with (BDO) H. Cruz to review agency headcount information being compiled related to FY18 budget process.	\$ 585.00	0.7	\$ 409.50
5/9/2017	Doyle, John	Compared payroll headcount information submitted by agency to identify variances to current budget submissions in connection with PROMESA schedules.	\$ 585.00	0.7	\$ 409.50
5/9/2017	Doyle, John	Meeting with (OMB Director) J. Marrero and E. Calvertson to provide update on FY 18 budget process the status of various diligence items related to E&Y's review.	\$ 585.00	0.6	\$ 351.00
5/9/2017	Doyle, John	Meeting to discuss FY18 budgeted payroll headcount analysis with R. Maldonado (OMB - Deputy Director).	\$ 585.00	0.6	\$ 351.00
5/9/2017	Doyle, John	Meeting to discuss open FY18 budget issues with (OMB Director) R. Marrero.	\$ 585.00	0.6	\$ 351.00
5/9/2017	Doyle, John	Meeting to review new FY18 budget diligence requests from E&Y with C. Pizzo, A. Singh, and J. Gabb (Deloitte).	\$ 585.00	0.4	\$ 234.00
5/9/2017	Doyle, John	Drafted email to R. Maldonado (OMB - Deputy Director) and J. Marrero (OMB) in response to request for information from OMB related to FY18 budget questions raised by E&Y.	\$ 585.00	0.4	\$ 234.00



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Date	Professional	Description	Rate	Hours	Fees
5/9/2017	Doyle, John	Reviewed analysis of anticipated FY18 headcount provided by agencies to understand percentage reductions in positions payroll.	\$ 585.00	0.3	\$ 175.50
5/9/2017	Gabb, James	Prepare analysis on cost savings from Department of Education as of 5/8 to help assess saving categories.	\$ 546.00	2.8	\$ 1,528.80
5/9/2017	Gabb, James	Update analysis on cost savings from Department of Education as of 5/8 to largest savings opportunity E&Y diligence request.	\$ 546.00	2.6	\$ 1,419.60
5/9/2017	Gabb, James	Prepare memo for Office of Management Budget to identify delineations between roles, responsibilities of Police, and corrections to response to E&Y request.	\$ 546.00	2.1	\$ 1,146.60
5/9/2017	Gabb, James	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) and J. Roa (OMB) to discuss Police / Corrections transitory roles and responsibilities memo in response to E&Y request.	\$ 546.00	1.9	\$ 1,037.40
5/9/2017	O'Neal, Emma	Review diligence documents provided by Corrections agency on 05/09 to reconcile data back to FY18 budget.	\$ 429.00	1.8	\$ 772.20
5/9/2017	O'Neal, Emma	Meet with A. Singh (Deloitte) to prepare response summarizing findings on Dept. of Corrections diligence documents received.	\$ 429.00	3.6	\$ 1,544.40
5/9/2017	O'Neal, Emma	Meet with R. Maldonado (OMB), J. Roa (OMB), and J. Gabb (Deloitte) to discuss write-up of transitory roles/responsibilities per EY request.	\$ 429.00	1.9	\$ 815.10
5/9/2017	O'Neal, Emma	Review diligence documents provided by Corrections agency on 05/09 to check data provided satisfies EY's request	\$ 429.00	2.7	\$ 1,158.30
5/9/2017	O'Neal, Emma	Review diligence documents received from Corrections agency to assess whether they satisfy EY diligence request.	\$ 429.00	0.6	\$ 257.40
5/9/2017	Pizzo, Chris	Participate in call with J. Gabb and A. Singh (Deloitte) to discuss open items needed to be collected from agencies to close E&Y open items list.	\$ 546.00	0.5	\$ 273.00
5/9/2017	Singh, Amit	Analyze funds draw down information received for agency 187 Administración de Seguros de Salud de Puerto Rico for comparison to FY18 budget request from agency.	\$ 546.00	2.4	\$ 1,310.40
5/9/2017	Singh, Amit	Meet with J. Gabb, E. O'Neal, and J. Doyle (Deloitte) to present findings on Department of Corrections and ASES diligence documents received.	\$ 546.00	3.6	\$ 1,965.60
5/9/2017	Singh, Amit	Call with J. Gabb and C. Pizzo (Deloitte) budget work stream status update.	\$ 546.00	0.5	\$ 273.00
5/9/2017	Singh, Amit	Review filled/vacant positions information received for agency 187 Administración de Seguros de Salud de Puerto Rico for comparison with FY18 budget.	\$ 546.00	2.1	\$ 1,146.60
5/9/2017	Singh, Amit	Review active law suits information received for agency 187 Administración de Seguros de Salud de Puerto Rico to develop understanding of amounts budgeted in FY18.	\$ 546.00	1.1	\$ 600.60
5/9/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero and R. Maldonado (OMB - Deputy Director) to discuss FY18 payroll information submitted by the agencies to assess impact on FY18 budget.	\$ 585.00	2.2	\$ 1,287.00
5/9/2017	Vazquez-Rivera, Jose	Meeting H. Cruz (BDO) to discuss third party findings on transitory employees to assess impact of go forward budget.	\$ 585.00	0.8	\$ 468.00



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Date	Professional	Description	Rate	Hours	Fees
5/9/2017	Vazquez-Rivera, Jose	Evaluated documentation supporting FY18 budget changes provided by the Education Department in response to EY second round of questions.	\$ 585.00	1.6	\$ 936.00
5/9/2017	Vazquez-Rivera, Jose	Meeting with J. Gotos (BDO) and J. Schwendeman (Deloitte) to discuss employee roster checking procedures, including reports for FY 18 budget.	\$ 585.00	0.7	\$ 409.50
5/9/2017	Vazquez-Rivera, Jose	Meeting with O. Guzman and J. Rodriguez (OMB) to discuss the FY18 amount budgeted for the payment of debt.	\$ 585.00	2.4	\$ 1,404.00
5/9/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero and E. Calvesbert (OMB) regarding FY18 budget changes, including impact to cost savings.	\$ 585.00	0.6	\$ 351.00
5/9/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, R. Maldonado, J. Rodriguez, and J. Aponte (OMB) to discuss amounts budgeted for payroll by agency, broken out by employee type.	\$ 585.00	1.3	\$ 760.50
5/9/2017	Vazquez-Rivera, Jose	Meeting with T. Hurley, K. Stover, C. Young, R. Ferraro, and J. Doyle to discuss the budget work stream priorities, including client analyses to be prepared in response to the first 29 FY18 budget related diligence items from E&Y.	\$ 585.00	0.4	\$ 234.00
5/10/2017	Doyle, John	Meeting with R. Maldonado (OMB - Deputy Director), J. Aponte (OMB), and other OMB managers to identify Agencies that have submitted the requisite information needed to assist with responses to E&Y's budget diligence requests.	\$ 585.00	3.1	\$ 1,813.50
5/10/2017	Doyle, John	Meeting with A Hernandez (McKinsey), C Frederique (AAFAF), and R Maldonado (OMB) to discuss FY18 budget related diligence items.	\$ 585.00	2.1	\$ 1,228.50
5/10/2017	Doyle, John	Meeting with J Porepa (E&Y), C Frederique (AAFAF), R. Maldonado (OMB - Deputy Director) to discuss open FY18 related E&Y diligence items review previous submissions.	\$ 585.00	1.7	\$ 994.50
5/10/2017	Doyle, John	Reviewed data updates provided by OMB related to FY18 payroll metrics to search for variance to budgeted headcount analysis.	\$ 585.00	1.4	\$ 819.00
5/10/2017	Doyle, John	Compiled a comparative analysis for budgeted FY17 and FY18 Salary headcount by agency to review with J. Marrero and R. Maldonado (OMB - Deputy Director).	\$ 585.00	0.9	\$ 526.50
5/10/2017	Doyle, John	Meeting with AAFAF, J. Marrero (OMB), and R. Maldonado (OMB) to discuss outstanding FY18 budget diligence items related to comparisons with agency-level operational expenses in FY17.	\$ 585.00	0.7	\$ 409.50
5/10/2017	Doyle, John	Meeting with J. Marrero (OMB) to discuss FY18 budget items related to associated reductions in operational expenses for school closings made by Dept. of Education in FY18.	\$ 585.00	0.6	\$ 351.00
5/10/2017	Doyle, John	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to prepare materials to be used in FY18 budget review with E&Y.	\$ 585.00	0.6	\$ 351.00
5/10/2017	Gabb, James	Prepare analysis on transitory roles from each agency to assess similarities in Office of Management Budget data to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	2.9	\$ 1,583.40

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Date	Professional	Description	Rate	Hours	Fees
5/10/2017	Gabb, James	Update analysis on headcount with additional data from Hacienda to compare differences in headcount data between Hacienda, agencies, and Office of Management Budget.	\$ 546.00	2.9	\$ 1,583.40
5/10/2017	Gabb, James	Review analysis of transitory payroll costs by agency to identify agency with largest costs in order to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	2.6	\$ 1,419.60
5/10/2017	Gabb, James	Update analysis of transitory headcount to include cost detail across all agencies to assess overages in fiscal year.	\$ 546.00	2.3	\$ 1,255.80
5/10/2017	Gomez, Mildred	Meet J. Doyle (Deloitte), A. Singh (Deloitte), J. Gabb (Deloitte), E. O'Neil (Deloitte), M. Diaz (Deloitte), and Office of Management Budget team to discuss differences between budget amounts with support provided evidence such forecast.	\$ 429.00	1.9	\$ 815.10
5/10/2017	Hurley, Timothy	Meeting with M. Blumfeld and O. Shah (McKinsey) regarding FY'18 Budget.	\$ 621.00	3.3	\$ 2,049.30
5/10/2017	Hurley, Timothy	Participate in FY18 budget meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss variances in FY'18 budget from FY'17.	\$ 621.00	1.2	\$ 745.20
5/10/2017	O'Neal, Emma	Meeting with A. Singh and J. Gabb (Deloitte) to discuss comparison between budgeted transitory payroll / data from agency schedules.	\$ 429.00	2.9	\$ 1,244.10
5/10/2017	O'Neal, Emma	Meeting with A. Singh and J. Gabb (Deloitte) to discuss analysis on headcount across regular, transitory, irregular, trust employees.	\$ 429.00	2.7	\$ 1,158.30
5/10/2017	O'Neal, Emma	Prepare analysis to separate transitory / contracted employees in Hacienda dataset.	\$ 429.00	2.4	\$ 1,029.60
5/10/2017	O'Neal, Emma	Review headcount diligence documentation received from Corrections department to compare to budget dollars.	\$ 429.00	0.2	\$ 85.80
5/10/2017	O'Neal, Emma	Consolidate transitory data received from individual agencies into Excel file to prepare for data analysis.	\$ 429.00	1.2	\$ 514.80
5/10/2017	O'Neal, Emma	Reconcile entity names listed in AAFAF payroll file to agency names in OMB budget to facilitate data analysis.	\$ 429.00	1.9	\$ 815.10
5/10/2017	O'Neal, Emma	Prepare analysis to summarize Hacienda April 2017 payroll data by employee type to understand actual headcount/spend.	\$ 429.00	0.7	\$ 300.30
5/10/2017	O'Neal, Emma	Update report with consolidated transitory data to include separate tabs for all agencies with transitory headcount greater than zero.	\$ 429.00	1.6	\$ 686.40
5/10/2017	O'Neal, Emma	Summarize emails from Hacienda to understand commentary provided on payroll files.	\$ 429.00	0.3	\$ 128.70
5/10/2017	Pizzo, Chris	Review inquiry email from E&Y to assess whether data has been provided to complete analysis related to projected budget cuts for cancelled contracts.	\$ 546.00	1.0	\$ 546.00
5/10/2017	Pizzo, Chris	Update due diligence schedule outlining outstanding requests from E&Y related to the FY18 budget due diligence process for analyses provided on May-4.	\$ 546.00	1.0	\$ 546.00
5/10/2017	Singh, Amit	Meeting with E. O'Neal and J. Gabb (Deloitte) to discuss comparison between budgeted transitory payroll data from agency schedules.	\$ 546.00	2.6	\$ 1,419.60

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Date	Professional	Description	Rate	Hours	Fees
5/10/2017	Singh, Amit	Meeting with E. O'Neal and J. Gabb (Deloitte) to discuss analysis on headcount across regular, transitory, irregular, and trust employees.	\$ 546.00	2.4	\$ 1,310.40
5/10/2017	Singh, Amit	Prepare a summary analysis of differences between recommended 2018 budget compared to 2017 assigned budget for discussion with R. Maldonado (OMB - Deputy Director).	\$ 546.00	1.6	\$ 873.60
5/10/2017	Singh, Amit	Prepare analysis of recommended 2018 OMB budget at a program level for comparison to approved 2017 budget and assigned 2017 budget.	\$ 546.00	2.8	\$ 1,528.80
5/10/2017	Singh, Amit	Revise analyses of personnel savings at an object level to highlight probable revisions for 2018 budget.	\$ 546.00	2.9	\$ 1,583.40
5/11/2017	Blair, Kirk	Review sample cash flow reporting analysis prepared by third party to assess level of detail being rolled up from the Agencies in preparation for budget-to-actual reporting.	\$ 621.00	1.6	\$ 993.60
5/11/2017	Doyle, John	Meeting with R. Maldonado (OMB - Deputy Director), J. Aponte, and J. Roa to evaluate documentation prepared by ASES agency to support FY18 cost reductions by category in order to respond to request from E&Y.	\$ 585.00	2.6	\$ 1,521.00
5/11/2017	Doyle, John	Meeting R. Maldonado (OMB - Deputy Director), J. Aponte, and J. Roa to evaluate supporting documentation provided by Dept. of Corrections to assist in completing trend analysis of spend as requested by E&Y.	\$ 585.00	1.3	\$ 760.50
5/11/2017	Doyle, John	Meeting R. Maldonado (OMB - Deputy Director), J. Aponte, and J. Roa to assess documentation associated with projected operational expense reductions provided by the Dept. of Education in order to respond to request by E&Y.	\$ 585.00	1.1	\$ 643.50
5/11/2017	Doyle, John	Meeting with (OMB Director) J. Marrero, R. Maldonado, and J. Aponte to discuss timeline to have updated draft of FY18 budget based on information received from Agencies on May-8.	\$ 585.00	2.3	\$ 1,345.50
5/11/2017	Doyle, John	Meeting R. Maldonado (OMB - Deputy Director), J. Aponte, and J. Roa to evaluate documentation prepared by Policia agency to assist with request from E&Y related to monthly breakout of FY18 budget.	\$ 585.00	1.6	\$ 936.00
5/11/2017	Doyle, John	Meeting with A. Singh, J. Gabb, and C. Pizzo (Deloitte) to develop analysis showing different scenarios related to cost reductions by Agencies in response to E&Y budget diligence requests.	\$ 585.00	1.6	\$ 936.00
5/11/2017	Doyle, John	Meeting with (OMB Director) R. Marrero to discuss open FY18 budget issues, including bridge analysis from FY18 to show expected cost reductions by category.	\$ 585.00	0.7	\$ 409.50
5/11/2017	Doyle, John	Meeting with OMB deputy director, R. Maldonado, to discuss additional documentation still needed from two agencies (Dept. of Health, Dept. of Police) to complete FY18 budget assessment.	\$ 585.00	1.1	\$ 643.50
5/11/2017	Doyle, John	Reviewed detailed budget analysis provided by Dept. of Education to assess the amount of operational expenses included covered by general fund (fund 141) versus federal funds (fund 111).	\$ 585.00	0.7	\$ 409.50

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Date	Professional	Description	Rate	Hours	Fees
5/11/2017	Gabb, James	Prepare analysis of E&Y diligence request items as prepared by Office of Management Budget to depict total costs of transitory headcount.	\$ 546.00	2.3	\$ 1,255.80
5/11/2017	Gabb, James	Meet with J. Marrero (Director - Office of Management Budget) to discuss E&Y diligence request and status update on open items to communicate remaining requests to agencies.	\$ 546.00	2.2	\$ 1,201.20
5/11/2017	Gabb, James	Meet with C. Pizzo, J. Doyle, A. Singh (all Deloitte) to discuss current timeline of budget work stream, key milestones, issues, and resolutions to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	0.8	\$ 436.80
5/11/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss PROMESA board requests related to the FY'18 Budget.	\$ 621.00	0.9	\$ 558.90
5/11/2017	O'Neal, Emma	Analyze FY17 to FY18 headcount changes by employee type, excluding anomaly data to understand true savings.	\$ 429.00	2.1	\$ 900.90
5/11/2017	O'Neal, Emma	Draft memo to J. Roa Martinez (OMB) summarize outstanding diligence for Police / Corrections.	\$ 429.00	0.4	\$ 171.60
5/11/2017	O'Neal, Emma	Meet with J. Doyle (Deloitte), J. Roa Martinez, and R. Morales (OMB) to review outstanding EY diligence items for Dept. of Education / Corrections.	\$ 429.00	2.4	\$ 1,029.60
5/11/2017	O'Neal, Emma	Meet with J. Gabb (Deloitte) to walk-through review of transitory file to understand actual vs. reported transitory (independent contractor) headcount.	\$ 429.00	0.6	\$ 257.40
5/11/2017	O'Neal, Emma	Meet with A. Singh and J. Doyle (Deloitte) to discuss engagement work streams plus 55 outstanding diligence requests.	\$ 429.00	2.3	\$ 986.70
5/11/2017	O'Neal, Emma	Review Corrections diligence documentation received 05/11 to reconcile back to budget per EY request.	\$ 429.00	0.7	\$ 300.30
5/11/2017	O'Neal, Emma	Review Education diligence documentation received 05/11 to reconcile back to budget per EY request.	\$ 429.00	0.7	\$ 300.30
5/11/2017	O'Neal, Emma	Review Police diligence documentation received 05/11 to reconcile back to budget per EY request.	\$ 429.00	0.8	\$ 343.20
5/11/2017	O'Neal, Emma	Prepare analysis to summarize variances between requested budget / recommended budget for select agencies to be shared in meeting with EY.	\$ 429.00	1.3	\$ 557.70
5/11/2017	O'Neal, Emma	Update transitory analysis prepared on 05/10 to reflect AAFAF transitory data collated.	\$ 429.00	1.4	\$ 600.60
5/11/2017	O'Neal, Emma	Update report showing variances between budget agencies requested vs budget recommended by OMB to highlight key variances for 20 key agencies.	\$ 429.00	0.4	\$ 171.60
5/11/2017	Pizzo, Chris	Call with J. Gabb (Deloitte), A. Singh (Deloitte), J. Doyle (Deloitte), and E. O'Neal (Deloitte) to review outstanding E&Y diligence requests as of May-11 and align resourcing to meet deadlines.	\$ 546.00	0.7	\$ 382.20
5/11/2017	Pizzo, Chris	Call with J. Gabb (Deloitte), A. Singh (Deloitte), J. Doyle (Deloitte), and E. O'Neal (Deloitte) to walk-through progress of each outstanding E&Y FY18 budget due diligence request.	\$ 546.00	0.5	\$ 273.00
5/11/2017	Singh, Amit	Review Budgeted headcount information provided by EY for discussion with Deloitte Budget team members.	\$ 546.00	2.1	\$ 1,146.60
5/11/2017	Singh, Amit	Meet with J. Gabb, E. O'Neal, and J. Doyle (Deloitte) to discuss headcount diligence request from E&Y.	\$ 546.00	2.3	\$ 1,255.80

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Date	Professional	Description	Rate	Hours	Fees
5/11/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, C. Pizzo, E. O'Neal (all of Deloitte) to discuss the procedures to use for the assessment of FY18 budgets of the Dept. of Education, Dept. of Health to improve accuracy of financial reporting.	\$ 546.00	1.6	\$ 873.60
5/11/2017	Singh, Amit	Review General Fund Historical Payroll information provided by E&Y to answer due diligence related questions.	\$ 546.00	1.9	\$ 1,037.40
5/11/2017	Singh, Amit	Call with C. Guzman (AAFAF) to discuss open issues related to target savings measures in the fiscal plan.	\$ 546.00	0.6	\$ 327.60
5/11/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, C. Pizzo, E. O'Neal (all of Deloitte) to discuss the procedures to use for the assessment of FY18 budgets of the Dept. of Education, Dept. of Health to improve accuracy of financial reporting.	\$ 546.00	0.7	\$ 382.20
5/12/2017	Doyle, John	Drafted email to (OMB) R. Maldonado, J. Aponte, and J. Roa in response to inquiries regarding outstanding items needed to complete FY18 budget diligence requests from E&Y.	\$ 585.00	1.1	\$ 643.50
5/12/2017	Doyle, John	Review payroll analysis related to budget diligence items received from OMB on 12-May from Dept. of Health.	\$ 585.00	0.7	\$ 409.50
5/12/2017	Doyle, John	Meeting with R. Maldonado and J. Marrero (OMB) to discuss outstanding E&Y budget diligence requests, specifically related to projected non-essential contract savings.	\$ 585.00	0.6	\$ 351.00
5/12/2017	Gabb, James	Prepare analysis of transitory headcount costs for an additional 11 agencies to analyze total amount of costs in comparison to overall budget.	\$ 546.00	2.9	\$ 1,583.40
5/12/2017	Gabb, James	Create template to obtain detailed agency data of payroll costs, capital expenditures, and contract spending in order to obtain consistent data from agencies.	\$ 546.00	2.6	\$ 1,419.60
5/12/2017	O'Neal, Emma	Draft email to A. Singh, C. Pizzo, and J. Gabb (Deloitte) to present key findings on transitory budget.	\$ 429.00	0.6	\$ 257.40
5/12/2017	O'Neal, Emma	Create schedule combining headcount data from OMB, AAFAF, agency transitory schedules, and Hacienda payroll file to highlight agencies with large variances.	\$ 429.00	3.9	\$ 1,673.10
5/12/2017	O'Neal, Emma	Review analysis comparing savings in FY18 budget to AAFAF target savings to check methodology.	\$ 429.00	0.9	\$ 386.10
5/12/2017	O'Neal, Emma	Review OMB responses to EY diligence requests relating to headcount by agency.	\$ 429.00	0.4	\$ 171.60
5/12/2017	Pizzo, Chris	Prepare analysis of FY18 budget for agencies in excess of \$3MM higher than targeted FY18 budgets to assess which agencies significantly overspent.	\$ 546.00	1.5	\$ 819.00
5/12/2017	Pizzo, Chris	Update analysis of FY18 budget for agencies in excess of \$3MM higher than targeted FY18 budgets to present findings, issues, and remediation approach to agency budgetary management.	\$ 546.00	1.0	\$ 546.00
5/12/2017	Singh, Amit	Prepare analysis of transitory employees savings measures per instructions provided by AAFAF to agencies to compare with amounts in FY18 budget.	\$ 546.00	2.2	\$ 1,201.20
5/13/2017	Doyle, John	Prepare analysis outlining anticipated reductions related to reductions in payroll, professional services, and purchased services in Dept. of Corrections' FY18 budget to assess methodology for tracking / reporting to PROMESA Board / Advisors.	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Description	Rate	Hours	Fees
5/13/2017	O'Neal, Emma	Draft email to J. Doyle (Deloitte) to address OMB questions on zero based budget diligence request.	\$ 429.00	0.2	\$ 85.80
5/13/2017	O'Neal, Emma	Update EY diligence tracker to reflect documents sent to EY through 05/13.	\$ 429.00	0.7	\$ 300.30
5/13/2017	Singh, Amit	Research variances of more than \$3MM at an Agency level between Recommended 2018 Budget vs. Implied Budget.	\$ 546.00	2.3	\$ 1,255.80
5/13/2017	Singh, Amit	Prepare analysis of headcount information at an agency level for 2017 to identify alternatives for estimating budgeted headcount for 2018.	\$ 546.00	2.9	\$ 1,583.40
5/13/2017	Singh, Amit	Continue analysis to identify alternatives for estimating budgeted headcount for 2018 based on 2017 actual and budgeted headcount information.	\$ 546.00	2.7	\$ 1,474.20
5/13/2017	Vazquez-Rivera, Jose	Assess updated changes to FY18 budget for reconciliation to agency level data.	\$ 585.00	1.1	\$ 643.50
5/15/2017	Doyle, John	Prepared analysis of headcount by Agency to assess cost reductions associated with expected retirements in FY18.	\$ 585.00	1.3	\$ 760.50
5/15/2017	Doyle, John	Review analysis of the Consolidated FY18 budgets to reconcile projected cost reductions at the program level.	\$ 585.00	1.3	\$ 760.50
5/15/2017	Doyle, John	Review updated financial analysis provided by ASEs and Dept. of Corrections on 5/13 to assess impact on FY18 budget.	\$ 585.00	1.1	\$ 643.50
5/15/2017	Doyle, John	Reviewed central retirement payroll data provided by OMB on May-14 to identify variances when compared to FY18 agency budget submissions.	\$ 585.00	0.6	\$ 351.00
5/15/2017	Doyle, John	Meeting with J. Marrero, R. Maldonado, and J. Aponte (OMB) to review pending diligence requests related to headcount in order to support budget submission process.	\$ 585.00	0.6	\$ 351.00
5/15/2017	Gabb, James	Update analysis between AAFAF / OMB Budget compare variances in order to report to J. Marrero (Director - Office of Management Budget).	\$ 546.00	1.6	\$ 873.60
5/15/2017	Gabb, James	Review analysis of program summary per each agency to understand program that incurs the largest cost headcount.	\$ 546.00	2.1	\$ 1,146.60
5/15/2017	Gabb, James	Update analysis of payroll savings to incorporate new detail files from Office of Management Budget in order to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	1.9	\$ 1,037.40
5/15/2017	Gabb, James	Updated analysis of Significant Non-Personnel Savings to understand current status of personnel to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	1.8	\$ 982.80
5/15/2017	O'Neal, Emma	Analysis on agencies which have savings in excess of AAFAF target savings above \$3M to check allocation of funds.	\$ 429.00	3.9	\$ 1,673.10
5/15/2017	O'Neal, Emma	Meet with J. Gabb (Deloitte) to discuss analysis on agencies with savings above AAFAF target savings.	\$ 429.00	0.6	\$ 257.40
5/15/2017	O'Neal, Emma	Meet with J. Roa Martinez (OMB) to agree how to approach zero based budget diligence requirement.	\$ 429.00	0.9	\$ 386.10
5/15/2017	O'Neal, Emma	Review documents created by agency 187 showing duration of ACA funding to test for reasonableness per EY diligence request.	\$ 429.00	1.7	\$ 729.30
5/15/2017	O'Neal, Emma	Review documents created by agency 187 containing FY17 actual data to compare to FY17 budget per EY diligence request.	\$ 429.00	1.7	\$ 729.30

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5/15/2017	O'Neal, Emma	Update analysis on agencies with excess savings over \$3M for explanations received from OMB.	\$ 429.00	0.8	\$ 343.20
5/15/2017	O'Neal, Emma	Compare cost savings schedules sent through by agencies against FY18 budget to information provided to satisfy EY request.	\$ 429.00	0.4	\$ 171.60
5/15/2017	O'Neal, Emma	Review OMB response to EY request for information on pending lawsuits.	\$ 429.00	0.4	\$ 171.60
5/15/2017	Pizzo, Chris	Prepare analysis of FY17 to FY18 Budget at the Program level for Federal Funds to identify programs that have overspent their allocated Federal Funds.	\$ 546.00	0.7	\$ 382.20
5/15/2017	Pizzo, Chris	Create analysis of FY17 to FY18 OMB Budget at the Program level for General Fund to assess if additional funds are needed to sustain the Program for next fiscal year.	\$ 546.00	0.7	\$ 382.20
5/15/2017	Pizzo, Chris	Prepare analysis of FY17 to FY18 Budget at the Program level for Other Funds to identify if programs have inflows of cash that need to be restricted.	\$ 546.00	0.7	\$ 382.20
5/15/2017	Pizzo, Chris	Prepare analysis of Consolidated Budget funds at the program level from FY17 to FY18 to help assess total amount of budgeted to actual for each program.	\$ 546.00	1.4	\$ 764.40
5/15/2017	Pizzo, Chris	Call with A. Singh (Deloitte) to discuss Program Level budget analysis to identify to programs that have overspent in order to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	0.3	\$ 163.80
5/15/2017	Singh, Amit	Prepare mapping of Comptroller entities to OMB agency codes to allow for analysis of agency reported headcount.	\$ 546.00	2.9	\$ 1,583.40
5/15/2017	Singh, Amit	Call with C. Pizzo (Deloitte) to discuss Program Level FY18 budget analysis.	\$ 546.00	0.3	\$ 163.80
5/15/2017	Singh, Amit	Meeting with J. Doyle, J. Gabb, and E. O'Neal (Deloitte) to discuss completion status of various due diligence requests from E&Y.	\$ 546.00	1.4	\$ 764.40
5/15/2017	Singh, Amit	Review changes in 2018 budget draft compared to 2017 budget at a Program level by different fund sources.	\$ 546.00	2.4	\$ 1,310.40
5/15/2017	Singh, Amit	Update Object mapping for comparison in ongoing review of 2018 budget draft.	\$ 546.00	1.8	\$ 982.80
5/15/2017	Singh, Amit	Call with C. Guzman (AAFAF) to discuss mapping of entities in Comptroller reports to agencies in OMB 2018 draft budget.	\$ 546.00	0.3	\$ 163.80
5/15/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB - Deputy Director), J. Rodriguez (OMB), and J. Roa (OMB) to discuss outstanding items from Education and ASES regarding their respective budgets.	\$ 585.00	2.1	\$ 1,228.50
5/15/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB - Deputy Director), J. Rodriguez (OMB), and J. Roa (OMB) to discuss outstanding items from Police and Correction, regarding their respective budgets.	\$ 585.00	1.2	\$ 702.00
5/15/2017	Vazquez-Rivera, Jose	Meeting with Deloitte personnel, J. Doyle, J. Gabb, A. Singh, and E. O'Neal to discuss headcount information from the agencies in response to due diligence questions from E&Y.	\$ 585.00	2.2	\$ 1,287.00
5/15/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB - Deputy Director) to provide an update of the FY18 budget open items.	\$ 585.00	1.7	\$ 994.50



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Date	Professional	Description	Rate	Hours	Fees
5/15/2017	Vazquez-Rivera, Jose	Evaluated documentation in response to request #68 from Ernst & Young regarding the amount of debt service in the FY 18 budget.	\$ 585.00	1.4	\$ 819.00
5/15/2017	Vazquez-Rivera, Jose	Meeting with J. Santanbrogio, S. Panagiotakis, M. Charbonneau (E&Y), M. Sanchez (Conway), C. Vazquez, (BDO), E. Herencia (LLMD), J. Aponte (OMB), O. Rodriguez (PR - Asst. Secretary of Central Accounting), and R. Guerra (Hacienda) to discuss status of the 2015 audit and FY 2017 updated financial information.	\$ 585.00	1.3	\$ 760.50
5/16/2017	Doyle, John	Meeting with (OMB) J. Marrero, R. Maldonado, and J. Aponte to discuss the inclusion of additional financial information received from the Agencies on May-13 to close out open budget diligence requests from E&Y.	\$ 585.00	2.7	\$ 1,579.50
5/16/2017	Doyle, John	Meeting with J. Porepa (E&Y) to review questions related to analyses provided on May-15 to support diligence process.	\$ 585.00	1.6	\$ 936.00
5/16/2017	Doyle, John	Meeting with J. Marrero (OMB) to discuss methodology to create comparative spend tend analysis to FY17 actuals per request of E&Y.	\$ 585.00	1.4	\$ 819.00
5/16/2017	Doyle, John	Meeting with J. Porepa (E&Y) to review additional analyses provided by OMB to support FY18 budget diligence submissions.	\$ 585.00	1.1	\$ 643.50
5/16/2017	Doyle, John	Prepared work plan with timelines to complete open budget diligence requests from E&Y per request of R. Maldonado and J. Aponte (OMB).	\$ 585.00	0.9	\$ 526.50
5/16/2017	Doyle, John	Meeting with M. Gonzalez (AAFAF), C. Guzman, and R. Maldonado (OMB - Deputy Director) to review information prepared for 'distributed allocations' in order to support FY18 budget diligence request from E&Y.	\$ 585.00	0.7	\$ 409.50
5/16/2017	Doyle, John	Meeting with J. Gabb (Deloitte) and C. Vazquez (AAFAF) to review fiscal plan reconciliation (analysis to bridge FY17 budget with FY18 projected budget).	\$ 585.00	0.9	\$ 526.50
5/16/2017	Gabb, James	Meet with R. Ferraro (Deloitte) to discuss non-personnel savings to align savings reported to Office of Management Budget to DDEC, Familia, DPS, and Human Resources.	\$ 546.00	2.1	\$ 1,146.60
5/16/2017	Gabb, James	Update analysis of headcount with additional information from Office of Management Budget as of 5/15 to analyze headcount costs to budgeted in response to E&Y request.	\$ 546.00	2.9	\$ 1,583.40
5/16/2017	Gabb, James	Update analysis of non-personnel savings to map savings to fiscal year budget in order to report to J. Marrero (Director - Office of Management Budget).	\$ 546.00	2.6	\$ 1,419.60
5/16/2017	Gabb, James	Review analysis of revenue against spend for agency to model forecast for next fiscal year in order to present to E&Y.	\$ 546.00	2.9	\$ 1,583.40
5/16/2017	Gabb, James	Meet with J. Marrero (Director - Office of Management Budget) to discuss mapping of FY18 budget line items into the Fiscal Plan to comply with requirements in order to present to Oversight Board.	\$ 546.00	1.1	\$ 600.60
5/16/2017	Gabb, James	Prepare analysis of E&Y diligence request with additional information as of 5/15 to determine additional data points needed from each agency.	\$ 546.00	1.8	\$ 982.80

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Date	Professional	Description	Rate	Hours	Fees
5/16/2017	O'Neal, Emma	Call with J. Doyle (Deloitte), OMB Director, and R. Morales (OMB) to discuss implementation of PROMESA recommended adjustments to the FY18 budget.	\$ 429.00	0.6	\$ 257.40
5/16/2017	O'Neal, Emma	Consolidate headcount data captured by J. Gabb and A. Singh (Deloitte) from the hard copy binder into the master excel file to facilitate analysis.	\$ 429.00	0.5	\$ 214.50
5/16/2017	O'Neal, Emma	Draft correspondence to Deloitte team (J. Gabb, C. Pizzo, A. Singh) to provide an update on budget adjustments requested by PROMESA plus OMB implementation plan.	\$ 429.00	0.5	\$ 214.50
5/16/2017	O'Neal, Emma	Draft correspondence to update J. Doyle (Deloitte) on PayGo items send through to understand which diligence items remain outstanding.	\$ 429.00	0.3	\$ 128.70
5/16/2017	O'Neal, Emma	Create new tracker relating to EY diligence requests, incorporating updates/additional items raised in meeting with EY on 05/16.	\$ 429.00	1.1	\$ 471.90
5/16/2017	O'Neal, Emma	Prepare analysis to compare headcount data in hard copy binder against other sources of headcount data.	\$ 429.00	0.9	\$ 386.10
5/16/2017	O'Neal, Emma	Meeting with J. Proepa (EY), J. Doyle (Deloitte), and R. Morales (OMB) to go through outstanding items on EY diligence list.	\$ 429.00	1.1	\$ 471.90
5/16/2017	O'Neal, Emma	Review information sent to EY since 05/01 to check whether master diligence list is up to date as at 05/16.	\$ 429.00	3.1	\$ 1,329.90
5/16/2017	O'Neal, Emma	Review headcount / vacancies for requested vs recommended budget for Department of Education.	\$ 429.00	0.4	\$ 171.60
5/16/2017	O'Neal, Emma	Review headcount / vacancies for requested vs recommended budget for ASES per diligence request.	\$ 429.00	0.4	\$ 171.60
5/16/2017	O'Neal, Emma	Review then provide comment on headcount / vacancies for requested vs recommended budget for Police to J. Roa Martinez (OMB).	\$ 429.00	0.6	\$ 257.40
5/16/2017	O'Neal, Emma	Review updated headcount/vacancies for requested vs. recommended budget for Police per diligence request.	\$ 429.00	0.3	\$ 128.70
5/16/2017	O'Neal, Emma	Review agency zero based budget summaries supplied by J. Martinez (OMB) to assess whether data satisfies diligence request.	\$ 429.00	0.8	\$ 343.20
5/16/2017	O'Neal, Emma	Reconcile figures from zero based budget data back to FY18 budget to check data is in line.	\$ 429.00	0.8	\$ 343.20
5/16/2017	O'Neal, Emma	Update headcount schedule to include data showing change in budgeted salaries from FY17 to FY18 to understand budget trends.	\$ 429.00	3.6	\$ 1,544.40
5/16/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss program level budget analysis at the General Fund level to help identify strategies to mitigate overspending to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	0.2	\$ 109.20
5/16/2017	Singh, Amit	Meet with J. Roa (OMB) to discuss open issues with agency code mappings to allow for analysis of FY18 budget.	\$ 546.00	0.6	\$ 327.60
5/16/2017	Singh, Amit	Prepare analysis of changes at an agency level between May 16/May 2 versions of General Fund in Recommended 2018 budget.	\$ 546.00	2.8	\$ 1,528.80
5/16/2017	Singh, Amit	Prepare analysis of changes at an agency level between May 16/May 2 versions of Federal Funds in Recommended 2018 budget.	\$ 546.00	1.4	\$ 764.40

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Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Singh, Amit	Prepare analysis of changes at an agency level between May 16/May 2 versions of Other Income Funds in Recommended 2018 budget.	\$ 546.00	1.7	\$ 928.20
5/16/2017	Singh, Amit	Analyze differences in the Payroll Concept between the May 16 / May 2 budget versions to check if agencies made recommended changes.	\$ 546.00	2.2	\$ 1,201.20
5/16/2017	Singh, Amit	Prepare analysis comparing Non-personnel Target Savings to only the non-fed funds savings in FY18 budget.	\$ 546.00	2.2	\$ 1,201.20
5/16/2017	Singh, Amit	Prepare analysis comparing Payroll and Benefits Target Savings to only the non-fed funds budget savings.	\$ 546.00	2.7	\$ 1,474.20
5/16/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, R. Maldonado, and J. Aponte (OMB) to discuss government cost initiatives around contracts.	\$ 585.00	1.2	\$ 702.00
5/16/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte from OMB to examine documents regarding government cost initiatives around contracts.	\$ 585.00	1.1	\$ 643.50
5/16/2017	Vazquez-Rivera, Jose	Meeting with J. Gabb and J. Doyle (Deloitte) to discuss reconciliation of the fiscal 2018 plan to the budget.	\$ 585.00	0.7	\$ 409.50
5/16/2017	Vazquez-Rivera, Jose	Meeting with A. Calimano (Deloitte) to discuss the government accounts payable accounting system, including recommended changes to process.	\$ 585.00	0.8	\$ 468.00
5/16/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB - Deputy Director) to discuss Police headcount, including impact on FY18 budget.	\$ 585.00	0.4	\$ 234.00
5/16/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado and J. Rodríguez (OMB) to discuss update of open requests related to FY budget data from the agencies.	\$ 585.00	0.5	\$ 292.50
5/16/2017	Vazquez-Rivera, Jose	Prepare analysis of pension liability analysis based on updated data from third party for distribution to J. Marrero.	\$ 585.00	0.6	\$ 351.00
5/17/2017	Doyle, John	Prepared analysis showing breakout of 'distributed allocations' by Agency in FY17 to show amount of associated spend in response to E&Y FY18 budget diligence.	\$ 585.00	2.5	\$ 1,462.50
5/17/2017	Doyle, John	Meeting with (OMB) J. Marrero and R. Maldonado to review progress of FY18 budget submission status of outstanding diligence requests from E&Y.	\$ 585.00	1.3	\$ 760.50
5/17/2017	Doyle, John	Meeting with R. Maldonado (OMB - Deputy Director) to review headcount analysis to assist with monthly budget reporting.	\$ 585.00	1.1	\$ 643.50
5/17/2017	Doyle, John	Meeting with A Chepenik (E&Y), J. Marrero (OMB) and M. Sanchez (Conway), and F. Scherrer (BDO) to discuss FY18 budgeted Pension / PAYGO expenses.	\$ 585.00	1.1	\$ 643.50
5/17/2017	Doyle, John	Meet with OMB Managers (R. Maldonado, J. Aponte) to review headcount analysis with respect to FY18 cost reduction targets.	\$ 585.00	1.1	\$ 643.50
5/17/2017	Doyle, John	Review FY18 budget reconciliation prepared by OMB to assess whether key drivers of expected cost reductions in FY18 are included.	\$ 585.00	0.9	\$ 526.50
5/17/2017	Doyle, John	Review updated FY18 budget reconciliation prepared by OMB to assess whether parentage reductions are in-line with expectations set forth by PROMESA Board.	\$ 585.00	0.9	\$ 526.50

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Date	Professional	Description	Rate	Hours	Fees
5/17/2017	Doyle, John	Meeting with J. Marrero, R. Maldonado, and J. Aponte (OMB) to review FY18 budget updates related to expected headcounts provided by Agencies.	\$ 585.00	0.5	\$ 292.50
5/17/2017	Doyle, John	Review response compiled by OMB Managers to address questions related to the FY18 budget reconciliation requested by E&Y.	\$ 585.00	0.8	\$ 468.00
5/17/2017	Doyle, John	Reviewed updated headcount analysis compiled by E. O'Neal (Deloitte) to assess whether it meets right-sizing targets set in the Fiscal plan.	\$ 585.00	0.9	\$ 526.50
5/17/2017	Gabb, James	Update analysis of Fiscal Plan to OMB budget reconciliation based on new information received from Office of Management Budget as of 5/16 to understand unreconciled items.	\$ 546.00	2.9	\$ 1,583.40
5/17/2017	Gabb, James	Review model of AAFAF Fiscal Plan to identify gaps in Fiscal Plan to OMB budget reconciliation.	\$ 546.00	2.9	\$ 1,583.40
5/17/2017	Gabb, James	Review analysis of OMB budget to understand incoming revenue stream for the upcoming fiscal year.	\$ 546.00	2.6	\$ 1,419.60
5/17/2017	Gabb, James	Meet with C. Frederique, H. Cuevas (AAFAF) to discuss Fiscal Plan to FY18 budget reconciliation to assess whether OMB budget meets PROMESA reporting requirements.	\$ 546.00	1.9	\$ 1,037.40
5/17/2017	O'Neal, Emma	Perform analysis to show explanations where OMB savings exceed AAFAF targets on an agency by agency basis.	\$ 429.00	2.6	\$ 1,115.40
5/17/2017	O'Neal, Emma	Perform analysis to track monthly actual payroll trends from July-16 to Apr-17 using data sent through by Hacienda .	\$ 429.00	1.9	\$ 815.10
5/17/2017	O'Neal, Emma	Meeting with J. Doyle (Deloitte), OMB Director, and OMB Deputy Director to discuss approach to fulfilling outstanding EY diligence items.	\$ 429.00	1.3	\$ 557.70
5/17/2017	O'Neal, Emma	Meeting with J. Hernandez (OMB) and J. Doyle (Deloitte) to review headcount schedule so OMB agency representatives can approve the data.	\$ 429.00	2.4	\$ 1,029.60
5/17/2017	O'Neal, Emma	Review response to request for personnel service contracts sent through by OMB per EY diligence request.	\$ 429.00	0.4	\$ 171.60
5/17/2017	O'Neal, Emma	Review response to EY request for ACA funding schedule sent through by OMB.	\$ 429.00	0.4	\$ 171.60
5/17/2017	O'Neal, Emma	Prepare analysis on debt service schedule including comparison to previous projections to be responsive to EY diligence request.	\$ 429.00	2.1	\$ 900.90
5/17/2017	O'Neal, Emma	Update OMB headcount schedule following meeting with J. Hernandez (OMB).	\$ 429.00	1.1	\$ 471.90
5/17/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss program level budget analysis that had a cash inflow from other funds to identify programs that can be more efficiently run in order to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	0.2	\$ 109.20
5/17/2017	Singh, Amit	Reconcile the third party fiscal plan information to the OMB 2018 budget draft for input into development of bridge analysis required by Oversight Board.	\$ 546.00	1.3	\$ 709.80
5/17/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, and E. O'Neal (Deloitte) to review open E&Y diligence items and steps needed to complete request.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Description	Rate	Hours	Fees
5/17/2017	Singh, Amit	Meet with A. Mendez (AAFAF) and J. Gabb (Deloitte) to discuss the certified Fiscal Plan to 2018 Budget bridge analysis.	\$ 546.00	3.0	\$ 1,638.00
5/17/2017	Singh, Amit	Review the major reconciling items document provided by A. Mendez (AAFAF) for development of bridge analysis required by Oversight Board.	\$ 546.00	0.8	\$ 436.80
5/17/2017	Singh, Amit	Analyze the revenues embedded in Component Units information provided by A. Mendez (AAFAF) for bridge analysis required by Oversight Board.	\$ 546.00	1.6	\$ 873.60
5/17/2017	Singh, Amit	Review the capital expenditure allocation by agency provided by M. Gonzalez (AAFAF) for comparison to FY18 budget.	\$ 546.00	0.7	\$ 382.20
5/17/2017	Singh, Amit	Analyze the General Fund Budget information provided by A. Mendez (AAFAF) for comparison to OMB FY18 budget files.	\$ 546.00	1.9	\$ 1,037.40
5/17/2017	Singh, Amit	Review of six months of actual headcount information received from Hacienda for comparison to budgeted payroll in FY18 budget.	\$ 546.00	2.6	\$ 1,419.60
5/17/2017	Vazquez-Rivera, Jose	Meeting with A. Mendez, E. Calvesbert (AAFAF), J. Gabb, and A. Singh (Deloitte) to discuss reconciliation of the fiscal plan to the budget.	\$ 585.00	1.7	\$ 994.50
5/17/2017	Vazquez-Rivera, Jose	Follow-up meeting with OMB managers J. Rodriguez and O. Guzman to discuss updated agency level headcount information.	\$ 585.00	1.7	\$ 994.50
5/17/2017	Vazquez-Rivera, Jose	Meeting with J. Gabb and A. Singh (Deloitte) to discuss FY18 budget, including reconciliation of the fiscal plan to the budget.	\$ 585.00	1.6	\$ 936.00
5/17/2017	Vazquez-Rivera, Jose	Internal status meeting with J. Doyle, J. Gabb, and A. Singh (Deloitte) to discuss open items related to budget reconciliation.	\$ 585.00	1.2	\$ 702.00
5/17/2017	Vazquez-Rivera, Jose	Meeting with A. Chepenik (E&Y), J. Marrero (OMB) F. Scherrer, M. Sullivan (BDO), M. Sanchez (Conway), and management of the Retirement System to discuss paygo contribution to assess impact on FY18 budget.	\$ 585.00	1.3	\$ 760.50
5/17/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero (OMB) and J. Doyle (Deloitte) to discuss the modified accounting basis reporting model, including presentation of Cofina's funds in the budget.	\$ 585.00	1.1	\$ 643.50
5/17/2017	Vazquez-Rivera, Jose	Meeting with J. Rodriguez, and O. Guzman (OMB) to discuss headcount information by agency for FY 18 budgeting.	\$ 585.00	0.9	\$ 526.50
5/17/2017	Vazquez-Rivera, Jose	Call with T. Hurley (Deloitte) to discuss modified accounting basis reporting model for presentation to client, AAFAF.	\$ 585.00	0.5	\$ 292.50
5/17/2017	Vazquez-Rivera, Jose	Meeting with A. Mendez (AAFAF) and J. Doyle (Deloitte) to discuss additional data from agencies required for reconciliation of the fiscal plan to the budget.	\$ 585.00	0.6	\$ 351.00
5/17/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (OMB) and J. Doyle (Deloitte) to discuss special revenue funds budgeted amounts for FY to understand fund allocation.	\$ 585.00	0.4	\$ 234.00
5/18/2017	Doyle, John	Meeting with (EY) S. Panagiotakis, M. Charbonneau (Hacienda), and R. Guerra to review status of closing out FY15 financial reporting.	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Description	Rate	Hours	Fees
5/18/2017	Doyle, John	Meet with C. Pizzo and J. Gabb (Deloitte) to discuss updating the bridge analysis to show the flow-through of savings in FY17 to FY18 projected budget.	\$ 585.00	0.9	\$ 526.50
5/18/2017	Doyle, John	Review updated financial information related to additional operational cost reductions planned in early FY18 provided by Dept. of Education and Police agencies.	\$ 585.00	0.8	\$ 468.00
5/18/2017	Doyle, John	Reviewed updated FY18 headcount report from OMB.	\$ 585.00	0.7	\$ 409.50
5/18/2017	Doyle, John	Review list of open items from E&Y and McKinsey to assess timeline for completion of items related to FY17 actuals related to FY18 budget diligence.	\$ 585.00	0.7	\$ 409.50
5/18/2017	Doyle, John	Review draft of bridge analysis to show the flow-through of savings achieved in FY17 to FY18 projected budget to assess amount of non-recurring savings in FY18.	\$ 585.00	0.7	\$ 409.50
5/18/2017	Doyle, John	Meeting to update OMB Director Deputy Director on status (expected dates of completion) to address outstanding FY18 budget diligence requests from E&Y and McKinsey.	\$ 585.00	0.8	\$ 468.00
5/18/2017	Gabb, James	Prepare analysis of Fiscal Plan to OMB budget to identify variances to present to J. Marrero (Director – Office of Management Budget).	\$ 546.00	2.9	\$ 1,583.40
5/18/2017	Gabb, James	Meet with A. Mendes (AAFAF) to discuss Fiscal Plan to OMB budget reconciliation to identify additional data needed by agencies.	\$ 546.00	2.9	\$ 1,583.40
5/18/2017	Gabb, James	Update analysis of Fiscal Plan to OMB budget to add additional information received by agencies as of 5/17 in order to present to J. Marrero (Director – Office of Management Budget).	\$ 546.00	2.8	\$ 1,528.80
5/18/2017	Gabb, James	Meet with C. Pizzo, A. Singh (all Deloitte) to discuss adjustments to the Fiscal Plan to OMB budget reconciliation that produced changes in forecast to present to J. Marrero (Director – Office of Management Budget).	\$ 546.00	2.7	\$ 1,474.20
5/18/2017	Gabb, James	Meet with A. Mendes and D. Coral (AAFAF) to discuss Fiscal Plan to OMB budget reconciliation, issues, and next steps for Government of Puerto Rico.	\$ 546.00	2.1	\$ 1,146.60
5/18/2017	Gabb, James	Meet with A. Mendes (AAFAF) to discuss Fiscal Plan to OMB budget reconciliation to assess substantiation needed for revenues.	\$ 546.00	1.7	\$ 928.20
5/18/2017	Gabb, James	Meet with M. Sanchez (Conway MacKenzie) to discuss Fiscal Plan to FY18 budget reconciliation to help assess the cash flow impact on debt that will be carried over to the next fiscal year.	\$ 546.00	1.3	\$ 709.80
5/18/2017	Gabb, James	Review analysis of Fiscal Plan supporting detail provided by third party as of 5/17 to help assess current payroll liability.	\$ 546.00	1.9	\$ 1,037.40
5/18/2017	O'Neal, Emma	Prepare analysis to compare retirement system headcount data with OMB headcount data per Governor request.	\$ 429.00	2.7	\$ 1,158.30
5/18/2017	O'Neal, Emma	Call with J. Vasquez and J. Gabb (Deloitte) to get status update on analysis showing outstanding revenue by fund per EY request.	\$ 429.00	0.2	\$ 85.80

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Date	Professional	Description	Rate	Hours	Fees
5/18/2017	O'Neal, Emma	Meet with J. Gabb (Deloitte) to discuss approach to fulfilling EY request for revenue by fund.	\$ 429.00	0.2	\$ 85.80
5/18/2017	O'Neal, Emma	Draft email to J. Doyle (Deloitte) to provide update on status of documents required for EY diligence list.	\$ 429.00	0.4	\$ 171.60
5/18/2017	O'Neal, Emma	Collate documentation received 05/17 thru 05/18 with appropriate references per EY diligence request list.	\$ 429.00	0.6	\$ 257.40
5/18/2017	O'Neal, Emma	Meeting with J. Hernandez (OMB) for initial review of headcount schedule on an agency by agency basis to highlight areas for further discussion.	\$ 429.00	1.9	\$ 815.10
5/18/2017	O'Neal, Emma	Meeting with R. Morales, J. Roa Martinez (OMB), and J. Gabb (Deloitte) to gather outstanding diligence items to send to EY.	\$ 429.00	3.5	\$ 1,501.50
5/18/2017	O'Neal, Emma	Review responses to EY diligence requests sent through by R. Morales (OMB) following meeting per EY request.	\$ 429.00	0.7	\$ 300.30
5/18/2017	O'Neal, Emma	Update data showing headcount by role to reflect comments from J. Roa Martinez (OMB).	\$ 429.00	0.7	\$ 300.30
5/18/2017	O'Neal, Emma	Analyze source data showing comparison of revenue / expenditure to budget to respond per EY diligence request.	\$ 429.00	0.6	\$ 257.40
5/18/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) regarding bridge of fiscal plan to OMB budget to identify variances that need to be communicated to agency heads.	\$ 546.00	0.4	\$ 218.40
5/18/2017	Pizzo, Chris	Review analysis of bridge of fiscal plan budget to OMB budget to assess adjustments needed in order to be in compliance with PROMESA.	\$ 546.00	1.5	\$ 819.00
5/18/2017	Singh, Amit	Revise analysis of Budget Savings to Target Savings per the Fiscal Plan to check if FY18 budget meets targets in Fiscal Plan.	\$ 546.00	1.1	\$ 600.60
5/18/2017	Singh, Amit	Meet with C. Pizzo and J. Gabb (Deloitte) to discuss adjustments to the Fiscal Plan-to-OMB 2018 budget reconciliation.	\$ 546.00	2.7	\$ 1,474.20
5/18/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, and E. O'Neal (Deloitte) to review open E&Y diligence items and steps needed to complete request.	\$ 546.00	0.9	\$ 491.40
5/18/2017	Singh, Amit	Continue working on reconciling third party fiscal plan information to the OMB 2018 draft budget.	\$ 546.00	2.8	\$ 1,528.80
5/18/2017	Singh, Amit	Analyze the items excluded from Special Appropriations in the Fiscal Plan model for bridge analysis required by Oversight Board.	\$ 546.00	2.4	\$ 1,310.40
5/19/2017	Doyle, John	Review analysis compiled by OMB staff in response to FY18 diligence request related to expected savings from cancelled contracts prior to submitting to E&Y.	\$ 585.00	1.7	\$ 994.50
5/19/2017	Doyle, John	Call with R. Marrero (OMB Director) to discuss open budget issues related to assessment of headcount (prospective retirements in FY18).	\$ 585.00	0.6	\$ 351.00
5/19/2017	Doyle, John	Call with S. Panagiotakis (EU) J. Porepa (EY) outstanding diligence requests for FY18 budget submissions.	\$ 585.00	0.6	\$ 351.00
5/19/2017	Doyle, John	Call with J. Gabb and E. O'Neal (Deloitte) to review outstanding information to be provided to E&Y related to their assessment of the reasonableness of the FY18 budget.	\$ 585.00	0.6	\$ 351.00



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Date	Professional	Description	Rate	Hours	Fees
5/19/2017	Doyle, John	Meet with E. O'Neal (Deloitte) to review updated open items list related to diligence review of FY18 budget being performed by E&Y and McKinsey to assess expected dates for providing requested information.	\$ 585.00	0.4	\$ 234.00
5/19/2017	Gabb, James	Review analysis of E&Y diligence requests to understand outstanding items needed by Hacienda, Office of Management Budget, and agencies.	\$ 546.00	3.3	\$ 1,801.80
5/19/2017	Gabb, James	Prepare analysis of retirement headcount in comparison to Office of Management headcount data to identify duplicates of retirees within current payroll headcount.	\$ 546.00	2.9	\$ 1,583.40
5/19/2017	O'Neal, Emma	Meet with R. Morales (OMB) to discuss allocation of \$592M non-distributed allocations in FY18 budget to understand methodology.	\$ 429.00	1.1	\$ 471.90
5/19/2017	O'Neal, Emma	Update EY diligence list to provide commentary on nature/status of 30 documents sent to EY on 05/19.	\$ 429.00	1.8	\$ 772.20
5/19/2017	O'Neal, Emma	Call with J. Doyle to provide update on 30 EY diligence documents sent through on 05/19 to prepare for call with EY.	\$ 429.00	0.5	\$ 214.50
5/19/2017	O'Neal, Emma	Call with J. Proepa (Ernst & Young) and J. Doyle (Deloitte) to review 40 outstanding EY diligence items.	\$ 429.00	0.5	\$ 214.50
5/19/2017	O'Neal, Emma	Consolidate Hacienda employee payroll data into master payroll file to aid comparison between different payroll sources.	\$ 429.00	1.9	\$ 815.10
5/19/2017	O'Neal, Emma	Consolidate transitory data sent through by individual agencies into master data set to aid comparison between different payroll sources.	\$ 429.00	1.8	\$ 772.20
5/19/2017	O'Neal, Emma	Create summary report of outstanding/completed diligence items from EY request list per Governor request.	\$ 429.00	0.8	\$ 343.20
5/19/2017	O'Neal, Emma	Review analysis showing revenue by concept by fund to be responsive to EY diligence request.	\$ 429.00	0.3	\$ 128.70
5/19/2017	O'Neal, Emma	Meet with J. Gabb (Deloitte) to discuss analysis required once a revised budget has been received.	\$ 429.00	0.4	\$ 171.60
5/19/2017	Pizzo, Chris	Call with A. Singh (Deloitte) to discuss OMB budget to fiscal plan budget bridge to identify agencies that may not align with requirements.	\$ 546.00	0.3	\$ 163.80
5/19/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss bridge of fiscal plan budget to OMB budget to present issues and resolutions to J. Marrero (Director - Office of Management Budget).	\$ 546.00	0.6	\$ 327.60
5/19/2017	Singh, Amit	Review E&Y due diligence request list for completeness of requested items.	\$ 546.00	2.6	\$ 1,419.60
5/19/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte and O. Guzman (OMB) to discuss status of E&Y requirements, including the modified accrual basis reporting model.	\$ 585.00	1.7	\$ 994.50
5/19/2017	Vazquez-Rivera, Jose	Meeting with J. Gabb (Deloitte) to discuss status on E&Y requests, including Promesa 29 fiscal plan to budget reconciliation.	\$ 585.00	1.6	\$ 936.00
5/19/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero (OMB) to discuss status of contingency plan, including capital expenditures carve out.	\$ 585.00	1.5	\$ 877.50
5/19/2017	Vazquez-Rivera, Jose	Call with J. Porepa, A. Chepenik, M. Charbonneau, S. Panagiotakis (E&Y), T. Wintner (McKinsey), J. Doyle, and J. Gabb (Deloitte) to discuss status of E&Y requirements, including data required to support assertions.	\$ 585.00	0.7	\$ 409.50

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
5/20/2017	Gabb, James	Update analysis of Fiscal Plan to OMB budget reconciliation to calculate operating expenses and allocated funds to support each agency's projected budget.	\$ 546.00	3.2	\$ 1,747.20
5/20/2017	Vazquez-Rivera, Jose	Conference call with T. Hurley, J. Doyle, C. Young, K. Stover, and R. Ferraro (Deloitte) to discuss the status of the different work streams, including issues identified, action steps, and work plan.	\$ 585.00	1.3	\$ 760.50
5/21/2017	Gabb, James	Meet with C. Pizzo, J. Doyle, A. Singh (all Deloitte) to discuss agency allocated fund updates in order to present to J. Marrero (Director – Office of Management Budget).	\$ 546.00	2.6	\$ 1,419.60
5/22/2017	Doyle, John	Meeting with (OMB) J. Marrero, R. Maldonado, (AAFAF) M. Gonzalez, A. Mendez (BDO), F. Scherrer, E. Sanchez, and J. Vasquez to review FY18 budget related issues.	\$ 585.00	1.9	\$ 1,111.50
5/22/2017	Doyle, John	Meeting with (OMB) J. Marrero, (BDO) F. Scherrer, and J. Vasquez (Deloitte) to review updated PAYGO analysis.	\$ 585.00	1.2	\$ 702.00
5/22/2017	Doyle, John	Review the informational responses prepared by OMB related to diligence items from E&Y before submission.	\$ 585.00	1.1	\$ 643.50
5/22/2017	Doyle, John	Meeting J Marrero (OMB) to review PAYGO analysis compiled by third party.	\$ 585.00	0.6	\$ 351.00
5/22/2017	Doyle, John	Meeting with (Deloitte) C. Pizzo, J. Gabb, A. Singh, and E. O'Neal to provide update on FY18 budget submission status discuss outstanding diligence requests with OMB.	\$ 585.00	0.6	\$ 351.00
5/22/2017	Doyle, John	Meeting with (OMB) R. Maldonado, J. Roa, and J. Aponte to discuss diligence items status of various outstanding diligence requests with OMB.	\$ 585.00	0.4	\$ 234.00
5/22/2017	Doyle, John	Met with R Maldonado (OMB) to discuss agency budget updates related to payroll and operational expense reductions from ASES.	\$ 585.00	0.7	\$ 409.50
5/22/2017	Doyle, John	Draft email in response to FY18 budget diligence inquiries from E&Y related to prospective reduction of headcount due to retirements.	\$ 585.00	0.3	\$ 175.50
5/22/2017	Gabb, James	Update analysis of E&Y diligence request to identify process in agency data collection in order to receive consistency in data.	\$ 546.00	2.9	\$ 1,583.40
5/22/2017	Gabb, James	Review analysis of OMB appropriations budgets across 141 agencies to identify agencies with material appropriations.	\$ 546.00	2.9	\$ 1,583.40
5/22/2017	Gabb, James	Update analysis of Fiscal Plan to OMB budget reconciliation with appropriations of agencies to understand change in budget.	\$ 546.00	2.9	\$ 1,583.40
5/22/2017	Gabb, James	Update analysis of Fiscal Plan to OMB budget reconciliation to reflect new guidance from AAFAF to identify maximum headcount costs.	\$ 546.00	2.4	\$ 1,310.40
5/22/2017	O'Neal, Emma	Cleanse transitory data received from agencies to enable data set to be pivoted then analyzed.	\$ 429.00	1.8	\$ 772.20
5/22/2017	O'Neal, Emma	Consolidate additional individual transitory sheets received from agencies on 05/19 into master data set to facilitate comparison with other data sources.	\$ 429.00	3.9	\$ 1,673.10
5/22/2017	O'Neal, Emma	Incorporate budget transitory data into transitory master schedule to aid comparison between different payroll sources.	\$ 429.00	0.8	\$ 343.20

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Date	Professional	Description	Rate	Hours	Fees
5/22/2017	O'Neal, Emma	Update system account code reference pack to include missing agency codes to streamline the process for future analysis.	\$ 429.00	1.6	\$ 686.40
5/22/2017	Pizzo, Chris	Review analysis of schedules prepared during week ending 5/20 related to FY18 fiscal plan reconciliation to FY18 OMB Budget, transitory employees, headcount, and savings by agency in excess of targets to identify agencies that recorded savings.	\$ 546.00	2.0	\$ 1,092.00
5/22/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss agencies that did not achieve savings in FY18 to help assess mitigation strategies to reduce overspending.	\$ 546.00	0.6	\$ 327.60
5/22/2017	Pizzo, Chris	Update analysis with J. Gabb (Deloitte) for reconciliation of FY18 Fiscal Plan to FY18 OMB Budget to identify variances in plan with new agency data provided as of 5/19.	\$ 546.00	3.0	\$ 1,638.00
5/22/2017	Singh, Amit	Review notes provided by E. Calvesbert (Seajay Group) to analyze impacts on the Fiscal Plan to Budget bridge analysis required by Oversight Board.	\$ 546.00	2.5	\$ 1,365.00
5/22/2017	Singh, Amit	Prepare analysis of personnel savings by agency at the fund level based on information provided by AAFAF on May 11.	\$ 546.00	2.7	\$ 1,474.20
5/22/2017	Singh, Amit	Review General Fund Net Income Forecast provided by Hacienda to understand treatment of same in third party model.	\$ 546.00	1.7	\$ 928.20
5/22/2017	Singh, Amit	Prepare analysis of open issues in the Fiscal Plan to Budget bridge analysis as required by Oversight Board.	\$ 546.00	2.3	\$ 1,255.80
5/22/2017	Vazquez-Rivera, Jose	Meeting with M. Sanchez (Conway), J. Marrero, R. Maldonado, J. Aponte (OMB), A. Mendez, and B. Fernandez (AAFAF) to discuss paygo computation, including related questions from E&Y.	\$ 585.00	2.6	\$ 1,521.00
5/22/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO), C. Frederique, M. Gonzalez, A. Mendez, P. Soto, E. Calvesbert (AAFAF) J. Marrero, R. Maldonado (OMB - Deputy Director), and J. Doyle (Deloitte) to discuss paygo reconciliation to FY18 budget, including E&Y questions.	\$ 585.00	1.9	\$ 1,111.50
5/22/2017	Vazquez-Rivera, Jose	Meeting with F. Scherrer, M. Sullivan (BDO), and C. Tirado from the Retirement System to discuss paygo analysis, including impact on changes to FY18 budget.	\$ 585.00	1.2	\$ 702.00
5/22/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB - Deputy Director) and J. Doyle (Deloitte) to discuss updated budget documents with revised financial data.	\$ 585.00	0.8	\$ 468.00
5/22/2017	Vazquez-Rivera, Jose	Meeting with F. Scherrer (BDO) to discuss paygo data, including impact of changes to budget.	\$ 585.00	0.8	\$ 468.00
5/22/2017	Vazquez-Rivera, Jose	Call with F. Scherrer (BDO) and A. Chepenik (E&Y) to discuss paygo computation, including E&Y data requirements.	\$ 585.00	0.7	\$ 409.50
5/22/2017	Vazquez-Rivera, Jose	Meeting with F. Scherrer (BDO), J. Marrero, R. Maldonado, J. Aponte (OMB), and J. Doyle (Deloitte) to discuss adjustments to the budget, including reconciliation to the fiscal plan.	\$ 585.00	0.7	\$ 409.50

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Date	Professional	Description	Rate	Hours	Fees
5/22/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero (OMB) and R. Maldonado (PR - Secretary of Treasury, CFO) to discuss E&Y requirements, including support to provide with respect to the pay as you go pension.	\$ 585.00	0.8	\$ 468.00
5/22/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (BDO) and J. Doyle (Deloitte) to discuss changes to agency level headcount analysis.	\$ 585.00	0.7	\$ 409.50
5/22/2017	Vazquez-Rivera, Jose	Call with J. Marrero (OMB), F. Scherrer (BDO), and J. Doyle (Deloitte) to discuss paygo changes, including impact on budget reconciliation.	\$ 585.00	0.4	\$ 234.00
5/23/2017	Doyle, John	Meeting with (OMB) to review updated diligence requests from E&Y to assist OMB department managers to compile supporting analysis.	\$ 585.00	1.7	\$ 994.50
5/23/2017	Doyle, John	Prepare analysis to reconcile interim FY18 budget adjustments made by OMB to updated FY18 budget reports analysis.	\$ 585.00	1.6	\$ 936.00
5/23/2017	Doyle, John	Meeting with E&Y, J. Marrero (OMB), and AAFAF to discuss the budget review process additional work to be completed for FY budget submission.	\$ 585.00	1.3	\$ 760.50
5/23/2017	Doyle, John	Meet with J. Roa and J. Aponte (OMB) to assist in drafting responses to E&Y FY18 budget inquiries related to variances in interim budget reconciliation.	\$ 585.00	1.3	\$ 760.50
5/23/2017	Doyle, John	Call with J Porepa (E&Y) to respond to inquiries related to FY18 budget submission from OMB.	\$ 585.00	1.2	\$ 702.00
5/23/2017	Doyle, John	Participated In meeting with R Maldonado (OMB), J Aponte (OMB) to assist OMB in required research analysis to respond to E&Y budget inquiries requested actions.	\$ 585.00	0.9	\$ 526.50
5/23/2017	Doyle, John	Meeting with (OMB) J. Marrero to provide FY18 budget status update discuss related issues.	\$ 585.00	0.7	\$ 409.50
5/23/2017	Doyle, John	Review open FY18 budget questions information requests with E. O'Neal (Deloitte).	\$ 585.00	1.4	\$ 819.00
5/23/2017	Doyle, John	Compile updated list of FY 18 budget diligence requests to review with E&Y.	\$ 585.00	0.7	\$ 409.50
5/23/2017	Doyle, John	Meeting with A. Chepenik (E&Y) to discuss third party PAYGO analysis related budget expenditures.	\$ 585.00	0.6	\$ 351.00
5/23/2017	Doyle, John	Continue review of update fiscal plan FY 18 budget bridge analysis.	\$ 585.00	0.6	\$ 351.00
5/23/2017	Doyle, John	Met with J Marrero (OMB) following PAYGO meeting with E&Y to discuss required actions.	\$ 585.00	0.3	\$ 175.50
5/23/2017	Doyle, John	Reviewed Fiscal Plan bridge reconciliation developed by Deloitte with J Gabb (Deloitte) as required by Promesa (item #2 ) to be compliant with Certified FY 18 budget submission.	\$ 585.00	0.5	\$ 292.50
5/23/2017	Gabb, James	Update analysis on budget detail by agency with new information as of 5/22 to identify changes in appropriations per agency.	\$ 546.00	3.4	\$ 1,856.40
5/23/2017	Gabb, James	Meet with C. Pizzo, J. Doyle, A. Singh (all Deloitte) to discuss reconciliation efforts for appropriations.	\$ 546.00	3.2	\$ 1,747.20
5/23/2017	Gabb, James	Update analysis of Fiscal Plan to OMB budget reconciliation to assess if agency appropriations create material changes to forecasted model.	\$ 546.00	3.1	\$ 1,692.60
5/23/2017	Gabb, James	Update analysis of non-personnel schedules by initiative with additional information as of 5/22 to calculate changes in savings to include in Office of Management Budget.	\$ 546.00	2.6	\$ 1,419.60

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Date	Professional	Description	Rate	Hours	Fees
5/23/2017	O'Neal, Emma	Create schedule to show compliance/non-compliance with budget instructions on an agency by agency basis to understand where additional communication to agencies may be required.	\$ 429.00	1.6	\$ 686.40
5/23/2017	O'Neal, Emma	Work with R. Morales (OMB) to create work plan for 40 outstanding diligence items.	\$ 429.00	2.6	\$ 1,115.40
5/23/2017	O'Neal, Emma	Prepare analysis to reconcile component unit appropriations from budget to fiscal plan to understand why budget may deviate from fiscal plan.	\$ 429.00	2.7	\$ 1,158.30
5/23/2017	O'Neal, Emma	Reconcile direct operational expenses from 05/02 budget to fiscal plan to understand why budget may deviate from fiscal plan.	\$ 429.00	3.2	\$ 1,372.80
5/23/2017	O'Neal, Emma	Review EY diligence tracker against 40 outstanding items with J. Doyle (Deloitte) to plan final distribution of documentation.	\$ 429.00	1.4	\$ 600.60
5/23/2017	O'Neal, Emma	Review capex budget to check whether budget requirements are being met per EY diligence request.	\$ 429.00	0.4	\$ 171.60
5/23/2017	O'Neal, Emma	Review documentation showing legal requirements to comply with PROMESA.	\$ 429.00	0.4	\$ 171.60
5/23/2017	O'Neal, Emma	Assess reconciliation from budget to fiscal plan per EY diligence request.	\$ 429.00	1.7	\$ 729.30
5/23/2017	Pizzo, Chris	Meeting with Calvesbert (AAFAF), C. Guzman (AAFAF), A. Rosado (AAFAF), J. Gabb, and A. Singh (all Deloitte) to analyze draft reconciliation of FY18 Fiscal Plan to FY18 OMB Budget.	\$ 546.00	2.0	\$ 1,092.00
5/23/2017	Pizzo, Chris	Prepare analysis of sub-reconciliation for savings in excess of measures for general operating expenses in the FY18 OMB budget to in order to calculate overall savings to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	2.5	\$ 1,365.00
5/23/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte) to discuss several revisions needed to the reconciliation of the FY18 Fiscal Plan to the FY18 OMB Budget to identify new variances based on information from agencies as of 5/22.	\$ 546.00	3.0	\$ 1,638.00
5/23/2017	Pizzo, Chris	Review analysis of schedule prepared by E&Y related to FY18 Fiscal Plan, FY18 OMB Budget to assess variances by E&Y to discuss with J. Marrero (Director - Office of Management Budget).	\$ 546.00	1.0	\$ 546.00
5/23/2017	Pizzo, Chris	Review updated drafted of FY18 Fiscal Plan to FY18 OMB Budget reconciliation to assess that areas are in line with the expected fiscal year plan.	\$ 546.00	3.0	\$ 1,638.00
5/23/2017	Pizzo, Chris	Update analysis of FY18 Fiscal Plan to FY18 OMB Budget reconciliations to identify outstanding items and issues that need to be communicated to agencies.	\$ 546.00	1.0	\$ 546.00
5/23/2017	Singh, Amit	Prepare report of agency level line items as they map to Fiscal Plan model for preparation of bridge analysis require by Oversight Board.	\$ 546.00	2.3	\$ 1,255.80
5/23/2017	Singh, Amit	Attend meeting with E. Calvesbert (Seajay Group), C. Guzman, M. Rosado (both of AFFAF), J. Gabb, C. Pizzo (both of Deloitte) to analyze draft reconciliation of FY18 Fiscal Plan to FY18 OMB Budget.	\$ 546.00	2.0	\$ 1,092.00

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Date	Professional	Description	Rate	Hours	Fees
5/23/2017	Singh, Amit	Prepare follow-up analysis on items excluded from the Fiscal Plan based on issues identified in meeting with AAFAF.	\$ 546.00	2.9	\$ 1,583.40
5/23/2017	Singh, Amit	Review of agencies identified as being potential closures to assess impact on FY18 budget.	\$ 546.00	1.3	\$ 709.80
5/23/2017	Singh, Amit	Prepare draft report structure to get new budget information from OMB for FY18 budget analysis.	\$ 546.00	0.7	\$ 382.20
5/23/2017	Singh, Amit	Prepare analysis of the Federal Funds to Fiscal Plan reconciliation at an agency level.	\$ 546.00	2.9	\$ 1,583.40
5/23/2017	Singh, Amit	Continue analyses of the Federal Funds to Fiscal Plan reconciliation.	\$ 546.00	1.2	\$ 655.20
5/23/2017	Vazquez-Rivera, Jose	Meeting with F. Scherrer and M. Sullivan (BDO) to discuss E&Y guidance on paygo, including updated data to provide.	\$ 585.00	1.9	\$ 1,111.50
5/23/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, J. Aponte (OMB), C. Frederique, M. Gonzalez, E. Calvesbert (AAFAF), F. Scherrer (BDO), E. Sanchez (Fortaleza), and J. Doyle (Deloitte) to discuss revised paygo analysis, including responses to E&Y questions.	\$ 585.00	1.4	\$ 819.00
5/23/2017	Vazquez-Rivera, Jose	Meeting with E. Calvesbert, C. Frederique, M. Gonzalez, A. Mendez (AAFAF), J. Gabb, C. Pizzo, and A. Singh (Deloitte) to discuss reconciliation between fiscal plan to the budget.	\$ 585.00	1.4	\$ 819.00
5/23/2017	Vazquez-Rivera, Jose	Call with A. Chepenik, J. Santambrogio (E&Y), J. Marrero, J. Aponte (OMB), E. Sanchez (Fortaleza), P. Soto, A. Mendez, E. Calvesbert (AAFAF), F. Scherrer (BDO), and J. Doyle (Deloitte) to discuss FY 18 budget adjustments, including paygo changes.	\$ 585.00	1.1	\$ 643.50
5/23/2017	Vazquez-Rivera, Jose	Call with A. Chepenik, J. Santambrogio (E&Y), F. Scherrer, M. Sullivan (BDO), and J. Doyle (Deloitte) to clarify analyses related to E&Y budget reconciliation requests.	\$ 585.00	0.7	\$ 409.50
5/23/2017	Vazquez-Rivera, Jose	Meeting with F. Scherrer, M. Sullivan (BDO), and J. Doyle (Deloitte) to discuss the results of the call with E&Y regarding paygo reconciliation updates.	\$ 585.00	0.6	\$ 351.00
5/24/2017	Doyle, John	Continue meeting with R Maldonado (OMB), J Aponte (OMB) J Roa (OMB) to compile response to FY18 budget questions from E&Y.	\$ 585.00	2.4	\$ 1,404.00
5/24/2017	Doyle, John	Meeting with R Maldonado (OMB), J Aponte (OMB) J Roa (OMB) to discuss information / analyses available (trend analysis by expense categories) to in order to fulfill E&Y due diligence requests related to the FY18 budget.	\$ 585.00	2.4	\$ 1,404.00
5/24/2017	Doyle, John	Research E&Y budget diligence items requests to assist OMB department in assembling supporting analysis.	\$ 585.00	1.7	\$ 994.50
5/24/2017	Doyle, John	Meeting with (BDO) F. Scherrer and (OMB) J. Marrero to review PAYGO analysis related E&Y diligence requests.	\$ 585.00	1.6	\$ 936.00
5/24/2017	Doyle, John	Review detailed budget reports by agency prepared by OMB.	\$ 585.00	1.3	\$ 760.50
5/24/2017	Doyle, John	Review updated Fiscal Plan bridge reconciliation developed by Deloitte with J Gabb (Deloitte ) C Pizzo (Deloitte), as required by Promesa (item #2 ) to be compliant with Certified FY 18 budget submission	\$ 585.00	0.8	\$ 468.00
5/24/2017	Doyle, John	Review updated agency analysis related to updated FY 18 budgets prepared by Deloitte.	\$ 585.00	0.8	\$ 468.00



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Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Doyle, John	Meeting with (OMB) R. Maldonado to update open FY18 diligence requests from E&Y.	\$ 585.00	0.6	\$ 351.00
5/24/2017	Doyle, John	Review updated budget information requests by E&Y with (OMB) R. Maldonado, J. Aponte, and J. Roa.	\$ 585.00	0.7	\$ 409.50
5/24/2017	Doyle, John	Drafted email responsive to diligence inquiries from E&Y regarding allocation of cost components needed to implement FY18 revenue initiatives.	\$ 585.00	0.4	\$ 234.00
5/24/2017	Doyle, John	Conduct follow up meeting with (OMB) R. Maldonado to review status of open diligence requests from E&Y budget analysis requests.	\$ 585.00	0.4	\$ 234.00
5/24/2017	Gabb, James	Update analysis on component unit entities with additional information from Office of Management Budget as of 5/23 within Fiscal Plan to OMB reconciliation to obtain total budget for component units.	\$ 546.00	3.7	\$ 2,020.20
5/24/2017	Gabb, James	Update analysis of OMB budget details to help assess forecasted Federal Funds to be allocated in model.	\$ 546.00	3.2	\$ 1,747.20
5/24/2017	Gabb, James	Update analysis of Fiscal Plan to OMB budget reconciliation to incorporate updated forecast of General Fund revenues.	\$ 546.00	2.8	\$ 1,528.80
5/24/2017	Hurley, Timothy	Draft email in response to inquiry from M. Blumenfeld (McKinsey) and O. Shah (McKinsey) request for supporting data schedules related to the FY18 budget approval.	\$ 621.00	0.8	\$ 496.80
5/24/2017	O'Neal, Emma	Perform analysis to understand variances between original budget (05/02) vs. revised budget (05/24) by concept to understand which EY adjustments have been implemented.	\$ 429.00	1.9	\$ 815.10
5/24/2017	O'Neal, Emma	Perform analysis to reconcile budgeted special appropriations to the fiscal plan to understand why budget deviates from fiscal plan.	\$ 429.00	2.8	\$ 1,201.20
5/24/2017	O'Neal, Emma	Perform analysis to track \$592M adjustment through other expenses in revised budget to check for accuracy.	\$ 429.00	0.7	\$ 300.30
5/24/2017	O'Neal, Emma	Draft correspondence to C. Theocharidis (Deloitte) to answer questions on employee types using Hacienda dataset.	\$ 429.00	0.4	\$ 171.60
5/24/2017	O'Neal, Emma	Meeting with R. Morales, J. Roa Martinez, and J. Rosado (OMB) to discuss adjustments required to be made to 05/02 budget.	\$ 429.00	3.1	\$ 1,329.90
5/24/2017	O'Neal, Emma	Review data provided on headcount by role / responsibility updated by OMB on 05/23 per EY diligence request.	\$ 429.00	0.7	\$ 300.30
5/24/2017	O'Neal, Emma	Update consolidated payroll file for additional Hacienda payroll data provided on 05/24 to compare FY18 budgeted payroll.	\$ 429.00	2.9	\$ 1,244.10
5/24/2017	Pizzo, Chris	Prepare analysis of journal entries for the adjustments to the reconciliation of the FY18 Fiscal Plan to the FY18 OMB budget to detail categories of analysis, data collection process, and agencies.	\$ 546.00	1.5	\$ 819.00
5/24/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte), E. Calvesbert, A. Rosado, M. Garay (all AAFAF) to discuss the reconciliation of the FY18 Fiscal Plan to the FY18 OMB Budget with new information presented by the agencies as of 5/23.	\$ 546.00	1.0	\$ 546.00



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte), E. Calvesbert, A. Rosado , M. Garay (AAFAF) to review the reconciliation of the FY18 Fiscal Plan to the FY18 OMB Budget to map changes in fiscal plan that affect agency budgets.	\$ 546.00	2.0	\$ 1,092.00
5/24/2017	Pizzo, Chris	Update analysis of FY18 Fiscal Plan to the FY18 OMB Budget reconciliation to identify component units that may not appropriately reconciled.	\$ 546.00	2.0	\$ 1,092.00
5/24/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte) to discuss the reconciliation of the FY18 Fiscal Plan to the FY18 OMB Budget in order to identify changes in savings by each agency that could affect reconciliation efforts.	\$ 546.00	3.0	\$ 1,638.00
5/24/2017	Singh, Amit	Prepare analysis of differences by Fund between draft budgets dated May 24th, May 2nd.	\$ 546.00	1.6	\$ 873.60
5/24/2017	Singh, Amit	Prepare analysis of differences by Concept between draft budgets dated May 24, May 2nd.	\$ 546.00	1.9	\$ 1,037.40
5/24/2017	Singh, Amit	Prepare analysis of differences by Agency at a Concept, including Object level between draft budgets dated May 24th and May 2nd.	\$ 546.00	2.6	\$ 1,419.60
5/24/2017	Singh, Amit	Update budget reports to include new mappings of 11 agency codes to allow for comparison of year-over-year budgets.	\$ 546.00	1.4	\$ 764.40
5/24/2017	Singh, Amit	Review capital expenditures by agencies submitted pursuant to PROMESA reporting requirements.	\$ 546.00	1.5	\$ 819.00
5/24/2017	Singh, Amit	Review revised agency level fiscal plan mapping to third party model for development of bridge analysis required by Oversight Board.	\$ 546.00	1.9	\$ 1,037.40
5/24/2017	Vazquez-Rivera, Jose	Meeting with F. Scherrer (BDO) to discuss paygo analysis, including financial data for budget presentation.	\$ 585.00	1.8	\$ 1,053.00
5/24/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado and J. Roa (OMB) to discuss budget reports/documents requested by E&Y to provide budget support.	\$ 585.00	1.7	\$ 994.50
5/24/2017	Vazquez-Rivera, Jose	Meeting with F. Scherrer (BDO) to discuss changes made to the budget reconciliation for paygo.	\$ 585.00	1.3	\$ 760.50
5/24/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, R. Maldonado, J. Aponte (OMB), P. Soto, A. Mendez, C. Frederique (AAFAF), F. Scherrer (BDO), and J. Doyle (Deloitte) to work through analyses involving paygo changes, budget presentation for PROMESA, and data required to address E&Y requests.	\$ 585.00	1.2	\$ 702.00
5/24/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero from OMB to discuss paygo adjustments to the budget, including updates to reconciliation.	\$ 585.00	1.2	\$ 702.00
5/24/2017	Vazquez-Rivera, Jose	Meeting with J. Doyle (Deloitte) to discuss changes made to the budget related to the cost savings initiatives.	\$ 585.00	0.6	\$ 351.00
5/25/2017	Doyle, John	Review updated FY18 Fiscal Plan bridge analysis to identify areas of budget with increased sensitivity for overage.	\$ 585.00	2.3	\$ 1,345.50
5/25/2017	Doyle, John	Prepare updated analysis to reflect FY18 budget changes based on additional information submitted by the Dept. of Health on May-24 for review with OMB and AAFAF.	\$ 585.00	2.1	\$ 1,228.50
5/25/2017	Doyle, John	Review additional E&Y budget diligence request related to budget-to-actual reporting to assist OMB department in compiling supporting analysis.	\$ 585.00	1.7	\$ 994.50

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Date	Professional	Description	Rate	Hours	Fees
5/25/2017	Doyle, John	Meeting with R. Maldonado (OMB - Deputy Director), J. Roa (OMB - Executive Assistant), and J. Aponte (OMB - Contractor) to reconcile FY18 budget changes to Fiscal Plan targets.	\$ 585.00	1.6	\$ 936.00
5/25/2017	Doyle, John	Meeting with R. Maldonado (OMB - Deputy Director), J. Aponte (OMB - Contractor), and J. Roa (OMB - Executive Assistant) to update various financial analysis based on FY18 budget changes.	\$ 585.00	1.3	\$ 760.50
5/25/2017	Doyle, John	Meeting with R. Maldonado (OMB - Deputy Director) to draft information responsive to E&Y FY18 budget diligence requests.	\$ 585.00	1.3	\$ 760.50
5/25/2017	Doyle, John	Review analysis showing adjustments made by Agencies to FY18 budgets to assess whether further information is required reconcile variances.	\$ 585.00	1.2	\$ 702.00
5/25/2017	Doyle, John	Meeting with J. Marrero (OMB - Director) and R. Maldonado (OMB - Deputy Director) to review Fiscal Plan to Budget reconciliation prepared by Deloitte.	\$ 585.00	0.9	\$ 526.50
5/25/2017	Doyle, John	Meeting with J. Marrero (OMB - Director) and R. Maldonado (OMB - Deputy Director) to discuss further actions to complete outstanding budget diligence requests from E&Y.	\$ 585.00	0.7	\$ 409.50
5/25/2017	Doyle, John	Review updated personnel and non-personnel budget analysis prepared by (Deloitte) J. Gabb and A. Singh.	\$ 585.00	0.4	\$ 234.00
5/25/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to review FY18 budget changes as of May-25 to assess impact on outstanding budget diligence items requested by E&Y.	\$ 585.00	0.7	\$ 409.50
5/25/2017	Gabb, James	Review analysis of FY18 Budget performed by Office of Management Budget to reflect additional changes regarding transitory headcount per discussion with E&Y.	\$ 546.00	3.3	\$ 1,801.80
5/25/2017	Gabb, James	Review analysis provided by AAFAF to identify key issues to incorporate into FY18 Budget to Fiscal Plan reconciliation process in order to meet requirements of PROMESA Oversight Board.	\$ 546.00	3.2	\$ 1,747.20
5/25/2017	Gabb, James	Meet with AAFAF to discuss expenditures under the purview of Office of Management Budget to identify differences of recorded expenditures between Office of Management Budget, Hacienda, and agencies.	\$ 546.00	0.8	\$ 436.80
5/25/2017	Gabb, James	Review analysis of Office of Management Budget special appropriations mapping to identify potential issues to entries for communication to J. Marrero (Director - Office of Management Budget).	\$ 546.00	3.8	\$ 2,074.80
5/25/2017	Morla, Marcos	Prepare summary of milestones achieve up to date on correspondence revenue initiative as requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) in order to include in presentation for N. Jaresko (Fiscal Board).	\$ 546.00	0.4	\$ 218.40
5/25/2017	O'Neal, Emma	Reconcile non-distributed allocations in OMB back to list of projects receiving funds per EY inquiry.	\$ 429.00	2.9	\$ 1,244.10
5/25/2017	O'Neal, Emma	Draft email to C. Theocharidis (Deloitte) to provide insight on data Hacienda payroll file.	\$ 429.00	0.3	\$ 128.70
5/25/2017	O'Neal, Emma	Meet with J. Gabb, A. Singh, and C. Pizzo (Deloitte) to discuss methodology for reconciliation between budget vs. fiscal plan.	\$ 429.00	2.0	\$ 858.00

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Date	Professional	Description	Rate	Hours	Fees
5/25/2017	O'Neal, Emma	Meeting with C. Theocharidis (Deloitte) to compare headcount / payroll data sourced from the Department of Education with data sourced from Hacienda.	\$ 429.00	0.6	\$ 257.40
5/25/2017	O'Neal, Emma	Reconcile non-distributed allocations between 05/02 budget vs. 05/24 budget.	\$ 429.00	2.7	\$ 1,158.30
5/25/2017	O'Neal, Emma	Reconcile remaining variances between original budget (05/02) vs. revised budget (05/24).	\$ 429.00	2.1	\$ 900.90
5/25/2017	O'Neal, Emma	Normalize the budget reconciliation file to exclude known adjustments for capex plus \$592M payables to highlight remaining adjustments.	\$ 429.00	0.4	\$ 171.60
5/25/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte) to discuss FY18 Fiscal Plan to FY18 OMB Budget reconciliation revisions to assess methods to incorporate information by each component unit.	\$ 546.00	2.0	\$ 1,092.00
5/25/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte), E. Calvesbert, C. Guzman, A. Rosado (AAFAF) to discuss additional revisions to reconciliation of the FY18 Fiscal Plan to the FY18 OMB Budget as of 5/24 to identify variances.	\$ 546.00	1.5	\$ 819.00
5/25/2017	Pizzo, Chris	Update analysis of FY18 Fiscal Plan to the FY18 OMB Budget reconciliation with new information provided by Office of Management Budget as of 5/24 to identify variances in headcount by agency.	\$ 546.00	1.5	\$ 819.00
5/25/2017	Singh, Amit	Review actual headcount numbers as of April 2017 for Carrera, Confianza, and Transitory employees for comparison against FY18 budget.	\$ 546.00	2.7	\$ 1,474.20
5/25/2017	Singh, Amit	Meet with J. Gabb, E. O'Neal, and C. Pizzo (Deloitte) to discuss reconciliation between FY18 budget and certified fiscal plan.	\$ 546.00	1.2	\$ 655.20
5/25/2017	Singh, Amit	Meet with C. Kennedy (Deloitte) to discuss available budget data for use in Executive Order work stream analysis.	\$ 546.00	0.2	\$ 109.20
5/25/2017	Singh, Amit	Meet with C. Pizzo, J. Gabb (both of Deloitte), E. Calvesbert (Seajay Group), C. Guzman, and A. Rosado (all of AAFAF) to discuss additional revisions to the reconciliation of the FY18 Fiscal Plan to the FY18 OMB Budget.	\$ 546.00	1.5	\$ 819.00
5/25/2017	Singh, Amit	Review Federal Funds grants excluded from University of Puerto Rico forecast in Fiscal Plan based on information from E. Calvesbert (Seajay Group).	\$ 546.00	2.7	\$ 1,474.20
5/25/2017	Singh, Amit	Prepare analysis of Object Level Changes by Fund for each impacted agency between budget draft as of May 2/May 24.	\$ 546.00	2.3	\$ 1,255.80
5/25/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, J. Aponte, R. Maldonado, J. Roa (OMB), F. Scherrer (BDO), M. Gonzalez, A. Mendez (AAFAF), and J. Doyle (Deloitte) to discuss updated paygo analysis, including detailed update of budget reconciliation to PROMESA goals.	\$ 585.00	2.1	\$ 1,228.50
5/25/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, J. Aponte, R. Maldonado, J. Roa (OMB), F. Scherrer (BDO), M. Gonzalez, A. Mendez (AAFAF), and J. Doyle to address updated paygo presentation within the budget for PROMESA.	\$ 585.00	1.2	\$ 702.00

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Date	Professional	Description	Rate	Hours	Fees
5/25/2017	Vazquez-Rivera, Jose	Meeting with F. Scherrer and M. Sullivan (BDO) to discuss additional financial data received to support paygo analysis.	\$ 585.00	1.9	\$ 1,111.50
5/25/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, R. Maldonado (OMB - Deputy Director), A. Mendez, C. Frederique, and M. Gonzalez (AAFAF) to assess updated budget reserves and debt service analyses.	\$ 585.00	1.9	\$ 1,111.50
5/25/2017	Vazquez-Rivera, Jose	Meeting with J. Doyle to discuss latest changes made to the budget reconciliation to understand impact at agency level.	\$ 585.00	1.4	\$ 819.00
5/25/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, R. Maldonado, J. Aponte, O. Guzman (OMB), and J. Doyle (Deloitte) to discuss adjustments made to the budget, with a focus on changes affecting the budget reserves.	\$ 585.00	0.8	\$ 468.00
5/25/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB - Deputy Director) and J. Roa (OMB) to discuss changes made to the budget cost savings areas, including tie out of supporting data.	\$ 585.00	0.7	\$ 409.50
5/26/2017	Doyle, John	Review updated budget reports at Agency level provided by OMB to identify changes between submissions in early May.	\$ 585.00	0.6	\$ 351.00
5/26/2017	Doyle, John	Review analysis of FY17 payroll by agency to identify differences in headcount and spend submitted by Agencies.	\$ 585.00	0.9	\$ 526.50
5/26/2017	Gabb, James	Update analysis of Fiscal Plant of OMB budget reconciliation with additional data from AAFAF as of 5/25 to calculate estimated expenditures per each agency.	\$ 546.00	2.9	\$ 1,583.40
5/26/2017	Gabb, James	Meet with J. Marrero (Director – Office of Management Budget) to discuss additional adjustments of expenditure analysis.	\$ 546.00	2.8	\$ 1,528.80
5/26/2017	O'Neal, Emma	Call with A. Singh (Deloitte) to review report comparing FY17 Budget to 05/02 Budget.	\$ 429.00	0.3	\$ 128.70
5/26/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss next steps for key analysis required on revised FY18 budget.	\$ 429.00	0.5	\$ 214.50
5/26/2017	O'Neal, Emma	Call with J. Gabb (Deloitte) to answer questions on adjustments made to FY18 revised budget.	\$ 429.00	0.3	\$ 128.70
5/26/2017	O'Neal, Emma	Cleanse master budget data set to enable quick report generation going forward.	\$ 429.00	0.6	\$ 257.40
5/26/2017	O'Neal, Emma	Line up AAFAF non-personnel target savings against revised FY18 budget data set to understand revised variances.	\$ 429.00	2.3	\$ 986.70
5/26/2017	O'Neal, Emma	Line up new FY18 budget received on 05/26 against report containing FY17, 05/24, 05/02 budget data to enable data comparison.	\$ 429.00	2.4	\$ 1,029.60
5/26/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss changes provided by Office of Management Budget as of 5/25 to help assess consolidated expenditures.	\$ 546.00	0.5	\$ 273.00
5/26/2017	Pizzo, Chris	Call with E. O'Neal (Deloitte) to discuss schedules related to the OMB budget revision as of 5/25 to identify areas in OMB budget that may not reconcile with Fiscal Plan budget.	\$ 546.00	0.2	\$ 109.20
5/26/2017	Singh, Amit	Review new information provided by OMB to assess changes to the variance reports based on the master budget file.	\$ 546.00	2.7	\$ 1,474.20

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5/26/2017	Singh, Amit	Call with E. O'Neal (Deloitte) to review revisions needed to master budget file based on new information provided by OMB.	\$ 546.00	0.3	\$ 163.80
5/27/2017	Gabb, James	Update analysis of non-personnel savings by initiative with additional detail from agencies as of 5/26 to identify changes in cost reductions for non-personnel headcount.	\$ 546.00	3.8	\$ 2,074.80
5/27/2017	Gabb, James	Update OMB budget with additional information from agencies as of 5/26 to help assess forecasted payroll.	\$ 546.00	3.6	\$ 1,965.60
5/27/2017	Gabb, James	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss variables in Fiscal Plan to Office of Management budget.	\$ 546.00	3.2	\$ 1,747.20
5/27/2017	Pizzo, Chris	Review analysis of budget schedules to create detailed schedule of the Office of Management and Budget (agency 017) to coincide with revised budget as of 5/25.	\$ 546.00	1.5	\$ 819.00
5/28/2017	Gabb, James	Update reconciliation of Fiscal Plan to Office of Management budget with additional adjustments from Office of Management Budget as of 5/27 to address risks for areas that could overspend.	\$ 546.00	3.6	\$ 1,965.60
5/28/2017	Gabb, James	Update analysis of special appropriations based on additional adjustments from Office of Management Budget as of 5/27 to aggregate agency appropriations total in response to E&Y diligence request.	\$ 546.00	3.2	\$ 1,747.20
5/28/2017	Gabb, James	Update reconciliation of Fiscal Plan to Office of Management budget with additional adjustments from Office of Management Budget as of 5/27 to address assumptions for revenue forecast.	\$ 546.00	2.9	\$ 1,583.40
5/28/2017	Gabb, James	Meet with C. Pizzo, J. Doyle, A. Singh (all Deloitte) to discuss next steps in budget reconciliation with Office of Management Budget and Hacienda.	\$ 546.00	1.3	\$ 709.80
5/28/2017	O'Neal, Emma	Update report analyzing versions of FY18 budget by agency, concept, program, and object to include 05/26 budget version.	\$ 429.00	2.9	\$ 1,244.10
5/28/2017	Pizzo, Chris	Call with J. Gabb and E. O'Neal (Deloitte) to updating schedules by agency, concept, program, and object to identify changes in categories as a result of the new OMB Budget revisions as of 5/25.	\$ 546.00	1.1	\$ 600.60
5/28/2017	Pizzo, Chris	Review updated analysis of updated schedule by agency, concept, program, object with new information provided by Office of Management Budget as of 5/27 to identify significant variances in budget by category.	\$ 546.00	2.0	\$ 1,092.00
5/29/2017	Doyle, John	Review guidelines for Modified Accrual accounting to assess controls and processes in order to derive monthly financial statements for reporting to PROMESA Board / Advisors.	\$ 585.00	1.6	\$ 936.00
5/30/2017	Doyle, John	Review updated FY18 budget analysis to assess trend line of spend by category with FY17 actuals.	\$ 585.00	1.7	\$ 994.50
5/30/2017	Doyle, John	Meeting with F Pares (PR - Undersecretary of Treasury) to review Hacienda budget submission to understand expected expenses associated with implementation, monitoring of FY18 revenue initiatives.	\$ 585.00	1.3	\$ 760.50
5/30/2017	Doyle, John	Meeting with J. Marrero (OMB) to review budget submission status and timeline for addressing remaining open diligence requests from E&Y.	\$ 585.00	1.0	\$ 585.00

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5/30/2017	Doyle, John	Meeting with (OMB) J. Aponte, (E&Y) J. Porepa, A. Chepnik, and S. Pantiakis to discuss FY18 Affordable Care Act budget estimates.	\$ 585.00	0.9	\$ 526.50
5/30/2017	Doyle, John	Meeting with J. Aponte (OMB) to review ASES analysis compiled by OMB to assess year-over-year reductions by expense category.	\$ 585.00	0.4	\$ 234.00
5/30/2017	Doyle, John	Prepare reconciliation of year-over-year FY17 actual spend with FY18 budget projection submitted by ASES.	\$ 585.00	1.2	\$ 702.00
5/30/2017	Doyle, John	Drafted document to identify key issues (potential overages in budget) related to projected FY18 PAYGO expenditures in response to E&Y diligence requests.	\$ 585.00	1.1	\$ 643.50
5/30/2017	Doyle, John	Meeting with J. Aponte (OMB) to review PAYGO analysis compiled by OMB.	\$ 585.00	0.4	\$ 234.00
5/30/2017	Doyle, John	Call with J. Porepa (EY) and S. Pantiakis(EY) to review variance questions related to FY18 Fiscal Plan budget analysis.	\$ 585.00	0.5	\$ 292.50
5/30/2017	Doyle, John	Review sample analysis of budget-to-actual reporting based on Modified Accrual accounting to identify key adjustments made on a monthly basis to reconcile with cash flow.	\$ 585.00	1.1	\$ 643.50
5/30/2017	Doyle, John	Meeting with J. Marrero and R. Maldonado (OMB - Deputy Director) to review draft responses to address questions from E&Y about bridge analysis and PAYGO spend.	\$ 585.00	0.4	\$ 234.00
5/30/2017	Doyle, John	Meeting with T. Hurley (Deloitte) and O. Rodriguez (PR - Asst. Secretary of Central Accounting) to discuss FY18 budget-to-actual reporting to meet PROMESA requirements.	\$ 585.00	0.8	\$ 468.00
5/30/2017	Gabb, James	Update analysis of non-personnel savings by agency to identify changes in savings in order to be updated in OMB budget detail file.	\$ 546.00	2.1	\$ 1,146.60
5/30/2017	Gabb, James	Update reconciliation of adjustments made to joint resolution accounts by Office of Management Budget to identify duplicates.	\$ 546.00	3.2	\$ 1,747.20
5/30/2017	Hurley, Timothy	Meeting with J. Doyle (Deloitte) and O. Rodriguez (PR - Asst. Secretary of Central Accounting) to discuss FY18 budget-to-actual reporting under PROMESA requirements.	\$ 621.00	0.8	\$ 496.80
5/30/2017	Hurley, Timothy	Meeting with J. Doyle (Deloitte) and F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss FY18 budget reporting requirements, status of FY15 / 16 Audits, and Tax reform proposal.	\$ 621.00	1.6	\$ 993.60
5/30/2017	Nguyen, Phuong	Review court docket issued by Government of Puerto Rico to identify due dates for Budget approval that Government of Puerto Rico will address to present to O. Rodriguez (PR - Asst. Secretary of Central Accounting), R. Maldonado (Secretary of Treasury) on 6/1.	\$ 429.00	1.9	\$ 815.10
5/30/2017	O'Neal, Emma	Update report tracking versions of FY18 budget against AAFAF target personnel savings to included 05/26 budget version.	\$ 429.00	2.6	\$ 1,115.40
5/30/2017	O'Neal, Emma	Generate ASES budget report for J. Doyle (Deloitte) review to understand ACA funding timeline per ET diligence request.	\$ 429.00	0.3	\$ 128.70

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5/30/2017	O'Neal, Emma	Meet with C. Pizzo (Deloitte) to review FY18 budget variance analysis, including explaining key drivers of variances.	\$ 429.00	0.7	\$ 300.30
5/30/2017	O'Neal, Emma	Meet with J. Gabb and C. Pizzo (Deloitte) to review the most recent changes to the FY18 OMB Budget.	\$ 429.00	1.8	\$ 772.20
5/30/2017	Pizzo, Chris	Review analysis of FY18 Fiscal Plan to FY18 OMB budget reconciliation with new information as of 5/25 regarding gross-up amounts for agencies.	\$ 546.00	1.3	\$ 709.80
5/30/2017	Pizzo, Chris	Review updated analysis of FY18 OMB budget dated 5/26/17.	\$ 546.00	1.7	\$ 928.20
5/30/2017	Pizzo, Chris	Meet with J. Gabb and E. O Neal (Deloitte) to review the most recent changes to the FY18 OMB Budget as of 5/28 to identify open item areas to be communicated to J. Marrero (Director - Office of Management Budget).	\$ 546.00	1.8	\$ 982.80
5/31/2017	Doyle, John	Meeting with E O'Neal (Deloitte), J. Gabb (Deloitte), E. O Neal (Deloitte), R. Maldonado (OMB - Deputy Director), J. Martinez (OMB), S. Panagiotakis (E&Y), and J. Santambrogio (E&Y) to discuss final changes to the OMB FY18 budget.	\$ 585.00	3.3	\$ 1,930.50
5/31/2017	Doyle, John	Meeting with R. Maldonado (OMB - Deputy Director), J. Martinez (OMB), and J. Santambrogio (E&Y) to identify / discuss remaining open items related to FY18 budget diligence.	\$ 585.00	1.2	\$ 702.00
5/31/2017	Doyle, John	Meeting with T. Hurley (Deloitte) and O. Rodriguez (PR - Asst. Secretary of Central Accounting) to discuss FY18 budget-to-actual reporting to meet PROMESA requirements.	\$ 585.00	0.8	\$ 468.00
5/31/2017	Doyle, John	Meeting with A Mendez (AAFAF), O Shah (McKinsey), and M Sanchez (Conway) to discuss pending liquidity reporting requirements, additional information requested by PROMESA Board.	\$ 585.00	1.4	\$ 819.00
5/31/2017	Gabb, James	Update analysis of non-personnel savings by initiative to include in OMB budget detail in order to provide a holistic view of savings by initiative.	\$ 546.00	3.1	\$ 1,692.60
5/31/2017	Gabb, James	Update analysis of agency budget to help assess risks in overspending based on previous fiscal year.	\$ 546.00	2.9	\$ 1,583.40
5/31/2017	Gabb, James	Update analysis of personnel by agency to assess changes in headcount and payroll.	\$ 546.00	2.6	\$ 1,419.60
5/31/2017	Harris, Andy	Meet with T. Hurley (Deloitte) to review work plan to meet the Budget-to-Actual reporting requirement as outlined by the PROMESA oversight board and address issues raised by O. Rodriguez (PR - Asst. Secretary of Central Accounting) related monthly close process.	\$ 621.00	1.0	\$ 621.00
5/31/2017	Harris, Andy	Review PROMESA memo dated 5/29 to assess information related to the FY18 budget, including proposed reductions and budget-to-actual reporting requirement in FY18.	\$ 621.00	1.0	\$ 621.00
5/31/2017	Harris, Andy	Meet with A. Mendez, M. Garces, and M. Yassain (AAFAF General Counsel) to walk-through FY18 budgetary reporting requirements outlined by the PROMESA Oversight Board and identify key gaps in current processes to comply with requests.	\$ 621.00	2.0	\$ 1,242.00



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Harris, Andy	Meet with T. Hurley to discuss key aspects in PROMESA monthly budget reporting requirements to be discussed with J. Marrero (Director of OMB).	\$ 621.00	0.8	\$ 496.80
5/31/2017	Hurley, Timothy	Meeting with J. Marrero (Director of OMB ), J. Aponte (Deputy Director of OMB ), and J. Doyle (Deloitte) to discuss reporting requirements outlined by PROMESA to meet FY18 budgetary requirements.	\$ 621.00	0.6	\$ 372.60
5/31/2017	Hurley, Timothy	Prepare for meeting to discuss reporting requirements as outlined by PROMESA for FY18 budgetary reporting by reviewing outline of budget-to-actual analysis.	\$ 621.00	0.2	\$ 124.20
5/31/2017	O'Neal, Emma	Incorporate changes in revenue from 2 May budget to 24 May budget in variance explanation report to check revenue balances expenditure.	\$ 429.00	1.4	\$ 600.60
5/31/2017	O'Neal, Emma	List explanations for expenditure variances between 2 May Budget vs. 24 May Budget so variances can be tracked on an object by object basis.	\$ 429.00	3.6	\$ 1,544.40
5/31/2017	O'Neal, Emma	Create summary report to explain expenditure variances from 2 May budget to 24 May budget in different visual formats.	\$ 429.00	2.2	\$ 943.80
5/31/2017	O'Neal, Emma	Meet with C. Pizzo (Deloitte) to discuss new updates to fiscal plan reconciliation to budget.	\$ 429.00	1.4	\$ 600.60
5/31/2017	O'Neal, Emma	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte), R. Maldonado, J. Martinez (OMB), S. Panagiotakis, and J. Santambrogio (EY) to research EY questions / discuss final changes to the OMB FY18 budget.	\$ 429.00	3.3	\$ 1,415.70
5/31/2017	Pizzo, Chris	Prepare analysis of component unit gross-up amounts in the FY18 budget reconciliation to identify total gross-up amounts to present to J. Marrero (Director - Office of Management Budget).	\$ 546.00	1.8	\$ 982.80
5/31/2017	Pizzo, Chris	Update analysis of FY18 OMB budget from the May 24 to the May 26 version to depict additional information from E&Y.	\$ 546.00	2.7	\$ 1,474.20
5/31/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, E. O'Neal (all Deloitte), R. Maldonado (OMB - Deputy Director), J. Martinez (Office of Management Budget), S. Panagiotakis, J. Santambrogio (all E&Y) to discuss final changes to the OMB FY18 budget.	\$ 546.00	3.3	\$ 1,801.80
<b>TOTAL MAY STATEMENT PERIOD - FY18 GPR BUDGET</b>				<b>997.4</b>	<b>\$ 533,499.90</b>

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Harris, Andy	Review draft presentation of Revenue Enhancement initiatives to assess completeness and alignment with fiscal measures outlined in Executive Orders prior to submission to F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 621.00	2.0	\$ 1,242.00
5/3/2017	Hurley, Timothy	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss draft presentation outlining latest implementation timelines, accretive revenue projections related to Tax Initiatives.	\$ 621.00	0.6	\$ 372.60
5/3/2017	Hurley, Timothy	At the request of R. Maldonado, (Secretary of Treasury) reviewed the Detroit Bankruptcy and Stockton Bankruptcy case for to identify key infrastructure needed to execute tax revenue initiatives and how that might relate to Puerto Rico tax refunds.	\$ 621.00	2.4	\$ 1,490.40
5/3/2017	Nguyen, Phuong	Create FY18 fiscal plan projection slide deck that depicted revenue enhancement measures to reduce financing gap for presentation to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	1.3	\$ 557.70
5/4/2017	Blair, Kirk	Evaluate analysis identifying areas of FY18 projected revenue initiatives to identify projected amounts related to corporate vs. individual tax payments.	\$ 621.00	1.4	\$ 869.40
5/4/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) and C. Sobrino (GDB) to discuss strategy for Electronic Filing of Tax Liens.	\$ 546.00	1.5	\$ 819.00
5/4/2017	Stover, Kate	Analyzed descriptions provided by M. Pablos (PR Regular / Electronic Lottery Administration Primary Point of Contact for Budget Information) related to FY17/ FY18 electronic lottery budget variances.	\$ 507.00	0.3	\$ 152.10
5/4/2017	Stover, Kate	Analyzed updated descriptions provided by M. Pablos (PR Regular / Electronic Lottery Administration Primary Point of Contact for Budget Information) related to FY17/ FY18 Puerto Rico Lottery Administration budget variances.	\$ 507.00	0.4	\$ 202.80
5/4/2017	Stover, Kate	Meeting with M. Pablos (PR Regular / Electronic Lottery Administration Primary Point of Contact for Budget Information) to discuss 2017-2018 Puerto Rico Lottery Administration budget variances descriptions.	\$ 507.00	0.8	\$ 405.60
5/4/2017	Stover, Kate	Meeting with F. Pena (PR - Under Secretary of Treasury), O. Rodriguez (PR - Asst. Secretary of Central Accounting), M. Pablos (PR Lottery Administration Primary Point of Contact for Budget Information), T. Hurley (Deloitte), and M. Diaz (Deloitte) to further discuss FY17/FY18 electronic lottery budget variances descriptions, including outstanding items requiring further clarification.	\$ 507.00	0.2	\$ 101.40
5/5/2017	Stover, Kate	Prepare memo to identify outstanding items for follow-up related to FY17/ FY18 electronic and regular lottery budget variances per request of O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 507.00	1.2	\$ 608.40
5/8/2017	Hurley, Timothy	Meeting with O. Rodriguez (PR - Asst. Secretary of Central Accounting) per request from Ernst & Young regarding revenue initiatives in comparison to FY17 actuals.	\$ 621.00	1.8	\$ 1,117.80

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
5/8/2017	Hurley, Timothy	Meeting with J. Aponte, Deputy Secretary to OMB and R. Cruz, PR - Deputy Secretary of Dept. of Treasury to address Ernst & Young request for information regarding FY18 revenue initiatives in comparison to FY'17 actuals.	\$ 621.00	1.9	\$ 1,179.90
5/8/2017	Marquez, Harry	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss internal revenue for large taxpayer cases to identify projected collection amount.	\$ 546.00	1.0	\$ 546.00
5/8/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss metrics of Flexible Payment Plan revenue initiative.	\$ 546.00	1.5	\$ 819.00
5/8/2017	Morla, Marcos	Meeting with F. Pares (PR - Asst Secretary of Revenue, Tax Policy), H. Marquez, and T. Hurley (all from Deloitte) to discuss the revenue enhancement project, available resources, and expected outcome.	\$ 546.00	2.0	\$ 1,092.00
5/8/2017	Stover, Kate	Updated analysis to be provided to PROMESA board to incorporate additional commentary related to the status of each revenue initiative provided by C. Borges (PR Treasury).	\$ 507.00	0.6	\$ 304.20
5/9/2017	Morla, Marcos	Prepare agenda to outline key items to be discussed during first meeting with F. Pares, C. Freire, J. Puig, M. Saldaña, and A. Pantojas (Treasury Department) to outline revenue enhancement initiatives, including divisional responsibilities for implementation.	\$ 546.00	1.6	\$ 873.60
5/9/2017	Stover, Kate	Update issue log for the period Apr-29 through May-2 identifying potential delays in implementing revenue initiatives to be incorporated into May-3 weekly update presentation for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.1	\$ 557.70
5/10/2017	Blair, Kirk	Review FY18 Revenue Initiatives plan to understand types of documentation that will be required to show the incremental gains on a year-over-year basis for regular reporting to the PROMESA board.	\$ 621.00	1.6	\$ 993.60
5/10/2017	Hurley, Timothy	Meeting with F. Pares, Deputy Secretary of Tax, regarding the Treasury Revenue Initiative management team to review current status of revenue initiatives for FY17 and plans for FY18.	\$ 621.00	2.1	\$ 1,304.10
5/10/2017	Morla, Marcos	Meeting with C. Freire (Hacienda) to discuss status of various of the collection initiatives, internal work plans, current monitoring system, and available data.	\$ 546.00	0.6	\$ 327.60
5/10/2017	Morla, Marcos	Review collection initiatives work plans, including back up documents in order to prepare internal work plans for the revenue initiatives.	\$ 546.00	0.9	\$ 491.40
5/10/2017	Nguyen, Phuong	Prepare budget analysis regarding Tax Payer Rehabilitation program, sales use tax compliance by F. Pares (Assistant Secretary), O. Rodriguez (PR - Asst. Secretary of Central Accounting).	\$ 429.00	0.6	\$ 257.40
5/10/2017	Ramos, Edwin	Meet with J. Puig, F. Pares, M. Saldaña, A. Pantojas, C. Freire, B. Rivera (all Hacienda), M. Morla, H. Marquez (all Deloitte) to discuss revenue enhancement initiatives status.	\$ 507.00	2.6	\$ 1,318.20

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
5/11/2017	Harris, Andy	Prepare for meeting with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) by reviewing timeline to implement Revenue Initiatives (Special Corporate Taxation, Insurance Premium Tax).	\$ 621.00	0.7	\$ 434.70
5/11/2017	Marquez, Harry	Meet with M. Saldana (Hacienda) to discuss revenue initiatives related to tax audits, sales-use tax for accurate, and complete reporting of government taxes.	\$ 546.00	2.0	\$ 1,092.00
5/11/2017	Morla, Marcos	Meeting with C. Freire (Puerto Rico Treasury Department) to discuss collection initiatives, work performed, action plan, future reports, and deliverables.	\$ 546.00	2.1	\$ 1,146.60
5/11/2017	Morla, Marcos	Meeting with M. Saldana (Puerto Rico Treasury Department) to discuss audit and compliance initiatives, work performed, action plan, reports, and future deliverables.	\$ 546.00	1.0	\$ 546.00
5/11/2017	Morla, Marcos	Attend Puerto Rico Treasury Department offered seminar regarding software QlikView that will be used for data collection in order to prepare monthly reports for the Fiscal Board related to the revenue initiatives.	\$ 546.00	1.6	\$ 873.60
5/11/2017	Morla, Marcos	Call with J. Rohena (Puerto Rico Treasury Department) to discuss the available information and reports from tax revenue reporting system that could be leveraged to facilitate reporting to the PROMESA Oversight Board on the progress of the revenue enhancement initiatives.	\$ 546.00	0.6	\$ 327.60
5/11/2017	Morla, Marcos	Attend seminar related to GenTax software related to sales and use tax offered by the Puerto Rico Treasury Department in order to better understand the work flow for revenue initiatives surrounding sales and use tax.	\$ 546.00	0.8	\$ 436.80
5/11/2017	Morla, Marcos	Review GenTax issued reports that will be used for data collection on the revenue enhancement and audit initiatives.	\$ 546.00	0.3	\$ 163.80
5/11/2017	Ramos, Edwin	Meeting with C. Freire (Hacienda) to discuss collection initiatives, work performed, action plan, and future deliverables.	\$ 507.00	2.1	\$ 1,064.70
5/11/2017	Ramos, Edwin	Meeting with M. Saldana (Hacienda) to discuss audit, compliance initiatives, work performed, action plan, and future deliverables.	\$ 507.00	1.0	\$ 507.00
5/11/2017	Ramos, Edwin	Meet with F. Pares (PR - Asst Secretary - Internal Revenue, Tax Policy) to discuss GenTax software that included review of the GenTax application, reports that will be used for the revenue enhancement, and audit initiatives.	\$ 507.00	1.1	\$ 557.70
5/11/2017	Ramos, Edwin	Meet with F. Pares (PR - Asst Secretary - Internal Revenue, Tax Policy) to review QlikView (analytics platform) application, reports that will be used for reporting on the progress to-date of the revenue enhancement initiatives.	\$ 507.00	2.3	\$ 1,166.10
5/11/2017	Ramos, Edwin	Call with J. Rohena (Hacienda) to discuss the available information and reports from SURI system that could be used on the revenue enhancement initiatives.	\$ 507.00	0.6	\$ 304.20
5/12/2017	Gil Diaz, Pablo	Meet with M. Morla, E. Ramos, H. Martinez (all from Deloitte) to discuss the revenue enhancement initiatives work plans.	\$ 366.00	1.1	\$ 402.60
5/12/2017	Martinez-Figueras, Hector	Meet with P. Gill, M. Morla, E. Ramos (Deloitte) to discuss overall revenue enhancement initiatives work plan.	\$ 366.00	1.1	\$ 402.60

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
5/12/2017	Morla, Marcos	Meeting with P. Gill, E. Ramos, H. Martinez (Deloitte) to discuss revenue enhancement initiatives work plan, data collection process, reporting requirement to the Fiscal Board.	\$ 546.00	1.1	\$ 600.60
5/12/2017	Ramos, Edwin	Meet with P. Gill, M. Morla, and H. Martinez (Deloitte) to discuss revenue enhancement initiatives work plan preparation.	\$ 507.00	1.1	\$ 557.70
5/14/2017	Gil Diaz, Pablo	Prepare analysis of the Puerto Rico Treasury Department Circular Letter No. 17-05 to assess the collection efforts/flexible payment plans initiative.	\$ 366.00	1.5	\$ 549.00
5/14/2017	Martinez-Figueras, Hector	Review Puerto Rico Treasury Department Circular Letter 17-05 Taxpayer Rehabilitation Plan to understand integration into Flexible Payment Plan Initiative.	\$ 366.00	1.0	\$ 366.00
5/15/2017	Gil Diaz, Pablo	Meet with E. Ramos, M. Morla, H. Martinez (all from Deloitte) to discuss action plan/assignment of the revenue enhancement initiatives.	\$ 366.00	1.3	\$ 475.80
5/15/2017	Gil Diaz, Pablo	Prepare consolidated work plan for government initiatives (Collection Center; Electronic filing of Tax Liens; Credit Bureaus; Individual & Commercial Taxpayer Profiling)	\$ 366.00	2.6	\$ 951.60
5/15/2017	Gil Diaz, Pablo	Prepare consolidated work plan for the government initiatives (Implement New Property Tax Regime; Insurance Premium Tax; Act 154 Substitute Regime)	\$ 366.00	3.7	\$ 1,354.20
5/15/2017	Gil Diaz, Pablo	Prepare consolidated work plan for government initiatives (Whistleblower Program; Internet Sales Tax (PC-849); Internet Sales Tax.)	\$ 366.00	3.9	\$ 1,427.40
5/15/2017	Marquez, Harry	Meet with R. Maldonado, O. Rodriguez (PR - Asst. Secretary of Central Accounting), C. Sobrino (GDB), T. Hurley, and C. Young to discuss revenue initiatives regarding Flexible Payment Plan for monthly reports from the collection office department.	\$ 546.00	1.9	\$ 1,037.40
5/15/2017	Marquez, Harry	Meet with J. Puig, F. Pares, M. Saldaña, A. Pantojas, C. Freire, B. Rivera (all Hacienda), M. Morla (Deloitte) to discuss revenue enhancement initiatives status, confirm owner of the 16 initiatives.	\$ 546.00	2.6	\$ 1,419.60
5/15/2017	Martinez-Figueras, Hector	Meet with P. Gil, E. Ramos, M. Morla (Deloitte) to discuss action plan, assignment of initiatives to meet reporting requirements for tax revenue initiatives requested by Board Advisors - McKinsey.	\$ 366.00	1.3	\$ 475.80
5/15/2017	Martinez-Figueras, Hector	Prepare work plan for Collection Center revenue enhancement initiative as requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 366.00	2.8	\$ 1,024.80
5/15/2017	Martinez-Figueras, Hector	Prepare work plan for Correspondence Audits revenue enhancement initiative.	\$ 366.00	3.9	\$ 1,427.40
5/15/2017	Martinez-Figueras, Hector	Prepare work plan for the Military Stores revenue enhancement initiative.	\$ 366.00	3.5	\$ 1,281.00
5/15/2017	Morla, Marcos	Meeting with J. Rohena (from Puerto Rico Treasury Department) to discuss reports provided on 5/11 for sales and use tax credits initiative.	\$ 546.00	1.1	\$ 600.60
5/15/2017	Morla, Marcos	Meeting with P. Gil, E. Ramos, H. Martinez (Deloitte) to discuss action plan and assignment of initiatives based on the review of available data.	\$ 546.00	1.3	\$ 709.80

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
5/15/2017	Morla, Marcos	Prepare bi-weekly budget plan through 6/30 for revenue enhancement initiative's team.	\$ 546.00	0.9	\$ 491.40
5/15/2017	Morla, Marcos	Review information related to data collected for various Collections initiatives.	\$ 546.00	2.3	\$ 1,255.80
5/15/2017	Morla, Marcos	Review sales and use tax initiative's work plan in order to assess compliance with the initiative's goals as stated on the Fiscal Plan.	\$ 546.00	0.7	\$ 382.20
5/15/2017	Ramos, Edwin	Prepare analysis of collections work plan to identify key milestones, issues, and resolutions.	\$ 507.00	3.8	\$ 1,926.60
5/15/2017	Ramos, Edwin	Meeting with J. Rohena (Hacienda) and M. Morla (Deloitte) to discuss reports for Sales & Use Tax credits initiative in order to identify variances in expected collections.	\$ 507.00	1.1	\$ 557.70
5/15/2017	Ramos, Edwin	Meet with P. Gil, M. Morla, H. Martinez (all Deloitte) to discuss action plan and assignment of revenue initiatives to present to collections team.	\$ 507.00	1.3	\$ 659.10
5/15/2017	Ramos, Edwin	Update analysis of audit and compliance initiative work plan to help assess personnel needed.	\$ 507.00	3.7	\$ 1,875.90
5/16/2017	Gil Diaz, Pablo	Meet with E. Centeno, M. Valentin (all from PR Treasury Department), H. Martinez, M. Morla, E. Ramos (Deloitte) to discuss tax implications of procedures for the correspondence audit initiative.	\$ 366.00	1.1	\$ 402.60
5/16/2017	Gil Diaz, Pablo	Update consolidated work plan to incorporate new goals, initiative measurement for government initiatives (Implement New Property Tax Regime; Insurance Premium Tax; Act 154 Substitute Regime)	\$ 366.00	3.1	\$ 1,134.60
5/16/2017	Gil Diaz, Pablo	Update consolidated work plan to incorporate new goals, initiative measurement for government initiatives (Collection Center; Electronic filing of Tax Liens; Credit Bureaus; Taxpayer Profiling )	\$ 366.00	3.3	\$ 1,207.80
5/16/2017	Gil Diaz, Pablo	Update consolidated work plan to incorporate new goals, initiative measurement for government initiatives (Whistleblower Program; Internet Sales Tax (PC-849); Internet Sales Tax)	\$ 366.00	1.2	\$ 439.20
5/16/2017	Gil Diaz, Pablo	Review documentation for the preparation of the work stream diagram to illustrate the due dates to initiate-complete tax work as part of the correspondence audits initiative.	\$ 366.00	1.7	\$ 622.20
5/16/2017	Gil Diaz, Pablo	Prepare work stream diagram to illustrate due dates to initiate-complete tax efforts as part of the correspondence audits initiative.	\$ 366.00	2.1	\$ 768.60
5/16/2017	Marquez, Harry	Meet with F. Pares, A. Pantojas (both Hacienda), E. Ramos, M. Morla (both Deloitte) to discuss tax reform projected outcomes to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	2.1	\$ 1,146.60
5/16/2017	Marquez, Harry	Review Revenue Initiative work plan to understand the impact of large taxpayer cases to help assess comprehensive reform on deductions.	\$ 546.00	1.2	\$ 655.20
5/16/2017	Marquez, Harry	Review Flexible Payment Plan revenue initiative to understand key milestones and action items in order to present to F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 546.00	1.1	\$ 600.60

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Martinez-Figueras, Hector	Meeting with E. Centeno, M. Valentin (PR Treasury Department), P. Gill, M. Morla, E. Ramos (Deloitte) to discuss the availability of the Hacienda revenue procedures to assess possible time incurred on a regular investigation as part of Correspondence Initiative.	\$ 366.00	1.1	\$ 402.60
5/16/2017	Martinez-Figueras, Hector	Meeting with M. Diaz (Puerto Rico Treasury Department), E. Ramos, M. Morla (Deloitte) to discuss available work plans for revenue initiatives.	\$ 366.00	1.6	\$ 585.60
5/16/2017	Martinez-Figueras, Hector	Update Flexible payment initiative work plan, to increase activities that will help to achieve collections established by the Treasury Department to comply with Puerto Rico Oversight, Management, Economic Stability Act as part of the revenue enhancement initiative.	\$ 366.00	3.2	\$ 1,171.20
5/16/2017	Martinez-Figueras, Hector	Update Correspondence revenue work plan, to increase activities to achieve milestones established by Treasury Department as part of revenue enhancement initiatives.	\$ 366.00	1.1	\$ 402.60
5/16/2017	Martinez-Figueras, Hector	Update large tax payer cases work plan, to increase activities to achieve milestones established by Treasury Department as part of the revenue enhancement initiatives requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 366.00	0.9	\$ 329.40
5/16/2017	Martinez-Figueras, Hector	Update Tobacco initiative work plan, to increase activities that will help to achieve established milestones to comply with Puerto Rico Oversight, Management, Economic Act.	\$ 366.00	1.2	\$ 439.20
5/16/2017	Martinez-Figueras, Hector	Update work plan activities for Medical Marijuana revenue initiative, to comply with milestones as part of the revenue enhancement initiatives.	\$ 366.00	1.8	\$ 658.80
5/16/2017	Martinez-Figueras, Hector	Prepare work stream diagram to present due dates related to the correspondence revenue initiatives requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 366.00	1.6	\$ 585.60
5/16/2017	Morla, Marcos	Review internal work plan for desk audit revenue initiative to ascertain compliance with initiative's goal as approved in the Fiscal Plan.	\$ 546.00	1.2	\$ 655.20
5/16/2017	Morla, Marcos	Meeting with E. Rios (Puerto Rico Treasury Department) and E. Ramos (Deloitte) to obtain economic data analysis used to estimate revenue amounts for tax revenue initiatives as back-up for collections amounts requested by McKinsey.	\$ 546.00	1.2	\$ 655.20
5/16/2017	Morla, Marcos	Meeting with E. Centeno, M. Valentin (all from Hacienda), and P. Gill, H. Martinez, E. Ramos (all from Deloitte) to discuss work plan previously provided, available resources related to various revenue initiatives.	\$ 546.00	1.1	\$ 600.60
5/16/2017	Morla, Marcos	Meeting with F. Pares, A. Pantoja (All from Hacienda), and H. Marquez, E. Ramos (all from Deloitte) to discuss preparation of a presentation summarizing the Tax Reform draft project.	\$ 546.00	2.1	\$ 1,146.60
5/16/2017	Morla, Marcos	Prepare presentation requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) related to summary of draft tax reform project.	\$ 546.00	2.6	\$ 1,419.60



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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Morla, Marcos	Review economic models prepared and provided by E. Rios (Hacienda) on 5/16 measuring the impact on proposed changes in order to use for tax reform presentation for the Governor.	\$ 546.00	1.4	\$ 764.40
5/16/2017	Ramos, Edwin	Meet with E. Rios (Hacienda) and M. Morla (Deloitte) to obtain economic data analysis used for tax revenue initiatives needed to support fiscal plan estimates.	\$ 507.00	1.2	\$ 608.40
5/16/2017	Ramos, Edwin	Meet with E. Centeno, M. Valentin (all Hacienda), P. Gill, H. Martinez, M. Morla (all Deloitte) to discuss available information related to correspondence revenue initiatives in order to identify next steps.	\$ 507.00	1.1	\$ 557.70
5/16/2017	Ramos, Edwin	Meet with F. Pares, A. Pantoja (both Hacienda), M. Morla, H. Marquez (both Deloitte) to prepare presentation on new tax reform to help assess additional revenue streams.	\$ 507.00	2.1	\$ 1,064.70
5/16/2017	Ramos, Edwin	Meet with M. Diaz (Hacienda), M. Morla, H. Martinez (both Deloitte) to discuss available work plans for revenue initiatives to needed personnel for completion.	\$ 507.00	1.6	\$ 811.20
5/16/2017	Ramos, Edwin	Prepare analysis of correspondence revenue initiative to identify issues, resolutions to completing initiative.	\$ 507.00	2.7	\$ 1,368.90
5/16/2017	Ramos, Edwin	Prepare analysis on new tax reform to help assess increase in revenues.	\$ 507.00	2.6	\$ 1,318.20
5/16/2017	Ramos, Edwin	Update analysis of tax reform to included additional assumptions to execute reform.	\$ 507.00	1.4	\$ 709.80
5/17/2017	Gil Diaz, Pablo	Review documentation for the preparation of a presentation for Fortaleza related to summary of tax revenue enhancement initiatives.	\$ 366.00	2.6	\$ 951.60
5/17/2017	Gil Diaz, Pablo	Prepare the presentation for Fortaleza related to summary of tax revenue enhancement initiatives.	\$ 366.00	3.7	\$ 1,354.20
5/17/2017	Gil Diaz, Pablo	Update presentation for Fortaleza with new information related to summary of tax revenue enhancement initiatives.	\$ 366.00	2.9	\$ 1,061.40
5/17/2017	Gil Diaz, Pablo	Prepare the Municipal Revenue Collection Center presentation regarding issues related to allocations out of the General Fund (#141) to assess potential impact to projects currently in-process.	\$ 366.00	3.7	\$ 1,354.20
5/17/2017	Hurley, Timothy	Review Hacienda Revenue Initiative presentation based on updates to support expected revenue growth from key initiatives in FY18.	\$ 621.00	0.8	\$ 496.80
5/17/2017	Marquez, Harry	Meeting with R. Maldonado, B. Alvarez, R. Cruz, T. Fuentes, F. Pares, E. Rios (all Hacienda), M. Morla (Deloitte) to discuss strategy on tax reform.	\$ 546.00	4.4	\$ 2,402.40
5/17/2017	Marquez, Harry	Prepare analysis of collection initiatives data to assess current collections rate, timeline of initiative efforts to present to C. Freire, E. Rios, and C. Diaz (Hacienda).	\$ 546.00	3.6	\$ 1,965.60
5/17/2017	Marquez, Harry	Prepare analysis of estimated revenue amounts to assess amounts collected in revenue initiatives.	\$ 546.00	1.1	\$ 600.60
5/17/2017	Marquez, Harry	Review tax reform initiatives to understand the impact of flexible payment plans to help assess inflow of revenue collections.	\$ 546.00	0.9	\$ 491.40
5/17/2017	Martinez-Figueras, Hector	Meeting with M. Valentin (Puerto Rico Treasury Department) and E. Ramos (Deloitte) to gather data for the backup of the collection initiatives reports.	\$ 366.00	0.4	\$ 146.40

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Date	Professional	Description	Rate	Hours	Fees
5/17/2017	Martinez-Figueras, Hector	Prepare tax simplification analysis for the individuals / corporations revenue enhancement / Initiatives.	\$ 366.00	2.8	\$ 1,024.80
5/17/2017	Martinez-Figueras, Hector	Prepare Corporate tax reforms slide presentation as part of the revenue enhancement initiatives.	\$ 366.00	2.1	\$ 768.60
5/17/2017	Martinez-Figueras, Hector	Prepare taxpayer rehabilitation program reform presentation as part of revenue enhancement initiative presentation.	\$ 366.00	3.7	\$ 1,354.20
5/17/2017	Martinez-Figueras, Hector	Prepare Sales Use tax Compliance presentation as part of revenue enhancement initiatives.	\$ 366.00	3.7	\$ 1,354.20
5/17/2017	Morla, Marcos	Prepare memo related to tax reform after review of economic modules to assess which initiatives are most likely to ramp the fastest in terms of revenue recovery.	\$ 546.00	2.5	\$ 1,365.00
5/17/2017	Morla, Marcos	Meeting with R. Maldonado, B. Alvarez, R. Cruz, T. Fuentes, F. Pares, E. Rios (all from Puerto Rico Treasury Department), and H. Marquez (Deloitte) to discuss presentation prepared on tax reform's draft project.	\$ 546.00	4.4	\$ 2,402.40
5/17/2017	Morla, Marcos	Review comments provided my F. Pares (PR - Asst Secretary of Revenue, Tax Policy) in preparation for meeting with R. Maldonado (Secretary of Treasury) related to presentation prepared on tax reform's draft project.	\$ 546.00	1.6	\$ 873.60
5/17/2017	Morla, Marcos	Prepare presentation requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) related to summary of tax revenue enhancement initiatives as approved in the Fiscal Plan.	\$ 546.00	2.2	\$ 1,201.20
5/17/2017	Morla, Marcos	Update to presentation related to tax reform's draft project to incorporate comments after meeting with R. Maldonado (Secretary of Treasury) on 5/17.	\$ 546.00	2.4	\$ 1,310.40
5/17/2017	Morla, Marcos	Assess provided support for estimated collections amounts for various revenue enhancement initiatives as requested by Ernst & Young on 5/16.	\$ 546.00	2.1	\$ 1,146.60
5/17/2017	Ramos, Edwin	Meet with C. Freire (Hacienda) to prepare work paper regarding the collection initiative and revenue initiative amounts predicted to be collected.	\$ 507.00	1.8	\$ 912.60
5/17/2017	Ramos, Edwin	Prepare analysis of contingency plan for collection initiative and revenue initiative to be sent to E&Y.	\$ 507.00	1.7	\$ 861.90
5/17/2017	Ramos, Edwin	Review analysis of collection and revenue initiatives data provided by Hacienda to identify variances in expected totals.	\$ 507.00	3.6	\$ 1,825.20
5/17/2017	Ramos, Edwin	Meet with M. Valentin (Hacienda) and H. Martinez (Deloitte) to gather missing data for the backup of the collection initiatives amount in order to update revenue model.	\$ 507.00	0.4	\$ 202.80
5/17/2017	Ramos, Edwin	Prepare analysis on new tax reform with additional information regarding corporate income taxes to assess changes in predicted revenues in order to present to F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 507.00	3.7	\$ 1,875.90
5/17/2017	Ramos, Edwin	Update analysis on contingency plan for collection initiative and revenue initiative to help assess factors that could create changes in amounts reported.	\$ 507.00	3.8	\$ 1,926.60
5/18/2017	Gil Diaz, Pablo	Update work plan to update the Hacienda's responsible person, incorporate new milestones, activities to track the progress of the Fiscal Terminals (POS) initiative.	\$ 366.00	3.2	\$ 1,171.20

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Date	Professional	Description	Rate	Hours	Fees
5/18/2017	Gil Diaz, Pablo	Update consolidated work plan to include Hacienda's responsible person, incorporate new milestones, activities to track the progress of government initiatives (Flexible Payment Plan; Implement New Property Tax Regime)	\$ 366.00	2.6	\$ 951.60
5/18/2017	Gil Diaz, Pablo	Update consolidated work plan to include Hacienda's responsible person activities to track the progress of the military stores initiative.	\$ 366.00	3.3	\$ 1,207.80
5/18/2017	Gil Diaz, Pablo	Update consolidated work plan to include Hacienda's responsible person activities to track the progress of the Revise Fees-Fines initiative	\$ 366.00	3.1	\$ 1,134.60
5/18/2017	Marquez, Harry	Meet with F. Pares, A. Pantoja (both from Hacienda), M. Morla, E. Ramos (both from Deloitte) to discuss collections initiatives work plan in order to identify variances in expected collections versus actuals.	\$ 546.00	1.6	\$ 873.60
5/18/2017	Marquez, Harry	Call with K. Hernandez, T. Wintner, J. Davis, D. Stewart (all from McKinsey), C. Freire (from Hacienda), B. Fernandez, J. Badge (all from AAFAF), M. Morla (from Deloitte) to discuss changes and additional information requested by Oversight Board on revenue initiatives.	\$ 546.00	0.9	\$ 491.40
5/18/2017	Marquez, Harry	Prepare analysis related to prior year revenues and tax revenue disbursements.	\$ 546.00	0.6	\$ 327.60
5/18/2017	Marquez, Harry	Call with G. Shahar (McKinsey) to discuss feedback provided by PROMESA Oversight Board on tax revenue enhancement initiatives work plan.	\$ 546.00	0.5	\$ 273.00
5/18/2017	Martinez-Figueras, Hector	Update Internet Sales Tax initiative work plan to reflect increased activities that will help meet milestones established to comply with Puerto Rico Oversight, Management, Economic Act as part of the revenue enhancement initiatives.	\$ 366.00	2.9	\$ 1,061.40
5/18/2017	Martinez-Figueras, Hector	Update Collection Center initiative work plan to reflect increased activities as part of the revenue enhancement initiatives.	\$ 366.00	2.1	\$ 768.60
5/18/2017	Martinez-Figueras, Hector	Update Credit Bureaus initiative work plan to reflect increased activities as part of the revenue enhancement initiatives.	\$ 366.00	1.8	\$ 658.80
5/18/2017	Martinez-Figueras, Hector	Revise work plan milestones for Flexible Payment Plan as part of revenue enhancement initiatives.	\$ 366.00	1.5	\$ 549.00
5/18/2017	Martinez-Figueras, Hector	Revise work plan milestones for New property tax regime as part of the revenue enhancement initiatives.	\$ 366.00	1.3	\$ 475.80
5/18/2017	Martinez-Figueras, Hector	Update Insurance Premium initiative work plan to reflect increased activities as part of the revenue enhancement initiatives.	\$ 366.00	0.9	\$ 329.40
5/18/2017	Morla, Marcos	Call with K. Hernandez, T. Wintner, J. Davis, D. Stewart (all from McKinsey), C. Freire (Hacienda), B. Fernandez, JC Badge (all from AAFAF), H. Marquez (Deloitte) to discuss breakout of revenue enhancement initiatives per categories to conform to approved Fiscal Plan, changes required, new taxes needed.	\$ 546.00	0.9	\$ 491.40
5/18/2017	Morla, Marcos	Updates to tax reform presentation for the Governor to incorporate comments made by R. Cruz (Hacienda).	\$ 546.00	2.6	\$ 1,419.60

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Date	Professional	Description	Rate	Hours	Fees
5/18/2017	Morla, Marcos	Meet with C. Freire (Hacienda) and E. Ramos (Deloitte) to discuss plan for changes to revenue initiatives' implementation timeline as requested by McKinsey.	\$ 546.00	1.6	\$ 873.60
5/18/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja (Hacienda), H. Marquez, E. Ramos (all from Deloitte) to discuss and review changes to revenue and compliance initiatives work plan.	\$ 546.00	1.3	\$ 709.80
5/18/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja (all from Hacienda), H. Marquez, E. Ramos (all from Deloitte) to discuss and review final changes to collections initiatives work plan, also additional taxes.	\$ 546.00	1.6	\$ 873.60
5/18/2017	Morla, Marcos	Prepare changes to work plans based on updates requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) on revenue enhancement initiatives.	\$ 546.00	1.2	\$ 655.20
5/18/2017	Morla, Marcos	Request information to E. Rios, F. Pares, A. Pantoja (all from Hacienda) in order to make corresponding changes and updates to documentation for revenue enhancement initiatives.	\$ 546.00	1.1	\$ 600.60
5/18/2017	Morla, Marcos	Prepare agenda in preparation of call with Mckinsey regarding comments on tax revenue enhancement initiatives work plans as provided for approval of Fiscal Plan.	\$ 546.00	0.4	\$ 218.40
5/18/2017	Morla, Marcos	Draft email to request information related to prior year revenues and tax revenue disbursements as requested by Ernst & Young.	\$ 546.00	0.7	\$ 382.20
5/18/2017	Ramos, Edwin	Prepare analysis of revenue enhance initiatives schedules to identify activities that need additional support in order to present to F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 507.00	2.2	\$ 1,115.40
5/18/2017	Ramos, Edwin	Meet with C. Freire (Hacienda) and M. Morla (Deloitte) to discuss changes to revenue initiatives as requested McKinsey.	\$ 507.00	1.6	\$ 811.20
5/18/2017	Ramos, Edwin	Meet with F. Pares, A. Pantoja (all Hacienda), H. Marquez, M. Morla (all Deloitte) to discuss changes to revenue and compliance initiatives in order to communicate to McKinsey.	\$ 507.00	1.3	\$ 659.10
5/18/2017	Ramos, Edwin	Meet with F. Pares, A. Pantoja (all Hacienda), H. Marquez, M. Morla (both Deloitte) to discuss changes to collections initiatives work plan in order to identify new completion dates.	\$ 507.00	1.6	\$ 811.20
5/18/2017	Ramos, Edwin	Review analysis of revenue initiatives with additional information provided by E. Rios (Hacienda) as of 5/17 regarding revenue initiatives as part of the support of the expected collection.	\$ 507.00	1.8	\$ 912.60
5/18/2017	Ramos, Edwin	Update analysis of correspondence revenue initiative work plan to assess completion of activities to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	2.4	\$ 1,216.80
5/18/2017	Ramos, Edwin	Prepare analysis of flexible pay plan revenue initiative wok plan to identify risks and resolutions to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.9	\$ 963.30

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Date	Professional	Description	Rate	Hours	Fees
5/19/2017	Gil Diaz, Pablo	Update work plan to include Hacienda's responsible person, incorporate new milestones, and activities to track the progress of the Tobacco Related Excise Tax initiative.	\$ 366.00	1.8	\$ 658.80
5/19/2017	Gil Diaz, Pablo	Update work plan to include Hacienda's responsible person, incorporate new milestones, and activities to track the progress of the Large Taxpayers Cases initiative.	\$ 366.00	2.3	\$ 841.80
5/19/2017	Gil Diaz, Pablo	Update work plan to include Hacienda's responsible person, incorporate new milestones, and activities to track the progress of the Insurance Premium Tax initiative.	\$ 366.00	2.3	\$ 841.80
5/19/2017	Gil Diaz, Pablo	Update work plan to include Hacienda's responsible person, incorporate new milestones, and activities to track the progress of the Act 154 Substitute Regime initiative.	\$ 366.00	1.8	\$ 658.80
5/19/2017	Gil Diaz, Pablo	Update work plan to include Hacienda's responsible person activities to track the progress of the Tax initiatives	\$ 366.00	1.7	\$ 622.20
5/19/2017	Marquez, Harry	Meet with D. Saran (Deloitte) to discuss Project Central tool in order to assess the completion of revenue initiatives for the Government of Puerto Rico.	\$ 546.00	1.0	\$ 546.00
5/19/2017	Martinez-Figueras, Hector	Revise work plan milestones for Correspondence Audit Initiative to established due dates for the monthly reporting to keep track of the collections as part of the revenue enhancement initiatives.	\$ 366.00	1.6	\$ 585.60
5/19/2017	Martinez-Figueras, Hector	Update analysis on milestones for Large Taxpayer cases as part of revenue initiatives work plan to establish reporting due dates on gathering information to keep track of collections.	\$ 366.00	1.4	\$ 512.40
5/19/2017	Martinez-Figueras, Hector	Revise work plan milestones for Flexible Payments Initiative to established due dates for the monthly reporting to keep track of the collections as part of the revenue enhancement initiatives.	\$ 366.00	1.6	\$ 585.60
5/19/2017	Martinez-Figueras, Hector	Update Whistle blower program initiative work plan to reflect increased activities that will help meet milestones established to comply with Puerto Rico Oversight, Management, Economic Act as part of the revenue enhancement initiatives.	\$ 366.00	2.5	\$ 915.00
5/19/2017	Martinez-Figueras, Hector	Revise Insurance Premium work plan to reflect updated milestones to meet reporting requirements for the Board to assess the efficacy of the revenue initiatives.	\$ 366.00	2.4	\$ 878.40
5/19/2017	Morla, Marcos	Call with K. Stover, T. Hurley, J. Doyle, D. Saran, C. Young, H. Marquez, E. Ramos (all from Deloitte) to discuss walkthrough of project central platform.	\$ 546.00	1.1	\$ 600.60
5/19/2017	Morla, Marcos	Updates to revenue initiative work plan to incorporate changes requested by Mckinsey.	\$ 546.00	3.2	\$ 1,747.20
5/19/2017	Morla, Marcos	Prepare email to request to E. Rios, F. Pares (PR - Asst Secretary of Revenue, Tax Policy) economic data and resource analysis for different revenue initiatives as requested by Ernst & Young.	\$ 546.00	1.6	\$ 873.60
5/19/2017	Morla, Marcos	Review work plan for electronic filing of tax liens revenue initiative to ascertain compliance with goals and timeframe as approved on the Fiscal Plan.	\$ 546.00	0.9	\$ 491.40

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Date	Professional	Description	Rate	Hours	Fees
5/19/2017	Morla, Marcos	Review work plan for individual and commercial profiling revenue initiative to ascertain compliance with goals and timeframe as approved on the Fiscal Plan.	\$ 546.00	0.9	\$ 491.40
5/19/2017	Ramos, Edwin	Call with K. Stover, T. Hurley, J. Doyle, D. Saran, C. Young, H. Marquez, and M. Morla (all Deloitte) to discuss walkthrough the data that will be needed on a weekly basis to update Project Central (project management tool) to be used for progress reporting to GPR - Hacienda.	\$ 507.00	1.1	\$ 557.70
5/19/2017	Ramos, Edwin	Update analysis of revenue initiatives work plan to help assess model of individual income collections.	\$ 507.00	3.2	\$ 1,622.40
5/19/2017	Ramos, Edwin	Update analysis of audit initiative and compliance initiative work plan of improvement areas.	\$ 507.00	2.1	\$ 1,064.70
5/19/2017	Ramos, Edwin	Update analysis of collections initiatives work plan to assess completion status of activities to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.6	\$ 811.20
5/20/2017	Gil Diaz, Pablo	Update work plan to include Hacienda's responsible person, incorporate new milestones, and activities to track the progress of the Slot Machines initiative.	\$ 366.00	1.7	\$ 622.20
5/20/2017	Gil Diaz, Pablo	Prepare table/graph to summarize the work plans revenue enhancements initiatives for a better track of the progress made.	\$ 366.00	2.3	\$ 841.80
5/20/2017	Martinez-Figueras, Hector	Update Tobacco excise tax revenue enhancement initiatives work plan to reflect new projected revenue goal.	\$ 366.00	1.8	\$ 658.80
5/20/2017	Martinez-Figueras, Hector	Update Fees & Fines revenue enhancement initiatives work plan to reflect revised revenue projection.	\$ 366.00	1.4	\$ 512.40
5/22/2017	Gil Diaz, Pablo	Update table to include the region, number of cases, and type of plan, for the tracking of the payments made in connection with the Flexible Payment Plans initiative.	\$ 366.00	3.9	\$ 1,427.40
5/22/2017	Gil Diaz, Pablo	Meet with M. Valentin (from Puerto Rico Treasury Department) and H. Martinez (from Deloitte) to discuss correspondence Audit Initiative work stream.	\$ 366.00	0.4	\$ 146.40
5/22/2017	Gil Diaz, Pablo	Revise track payments made related to the Flexible Payment Plans initiative.	\$ 366.00	2.8	\$ 1,024.80
5/22/2017	Gil Diaz, Pablo	Prepare analysis regarding the viability to impose the sales and use tax at the Military Stores in Puerto Rico as part of the revenue initiatives.	\$ 366.00	3.5	\$ 1,281.00
5/22/2017	Marquez, Harry	Meeting with E. Rios (PR Treasury) to discuss economic modules used for tax reform project.	\$ 546.00	1.2	\$ 655.20
5/22/2017	Marquez, Harry	Meet with J. Arandas (PR - Hacienda) to discuss assessment, timing for implementation of the correspondence audits revenue initiative.	\$ 546.00	0.9	\$ 491.40
5/22/2017	Martinez-Figueras, Hector	Prepare reconciliation analysis to track payments received related to the Taxpayer Rehabilitation Plan as part of the Flexible Payment Plans revenue enhancement initiative.	\$ 366.00	2.8	\$ 1,024.80
5/22/2017	Martinez-Figueras, Hector	Revise reconciliation expense table to check data related to the flexible payment plans initiative requested by F. Pares (PR - Treasury Dept.).	\$ 366.00	3.3	\$ 1,207.80
5/22/2017	Martinez-Figueras, Hector	Meeting with M. Valentin (Puerto Rico Treasury Department) and P. Gil (from Deloitte) to discuss correspondence revenue initiative work stream, including reporting cadence, and revised projections.	\$ 366.00	0.4	\$ 146.40

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Date	Professional	Description	Rate	Hours	Fees
5/22/2017	Martinez-Figueras, Hector	Review Military Stores work plan to assess the viability and ability to meet reporting requirements for implementation of sales / use tax on military bases sales as part of the revenue enhancement initiatives.	\$ 366.00	3.9	\$ 1,427.40
5/22/2017	Morla, Marcos	Meeting with E. Ramos (Deloitte) and C. Freire (Puerto Rico Treasury) discuss information on economic models and resource analysis as requested by Ernst & Young.	\$ 546.00	1.6	\$ 873.60
5/22/2017	Morla, Marcos	Meeting with E. Rios (Puerto Rico Treasury) and H. Marquez (Deloitte) to discuss economic modules used for tax reform project in order to make updates for presentations.	\$ 546.00	1.2	\$ 655.20
5/22/2017	Morla, Marcos	Meeting with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) and E. Ramos (Deloitte) to discuss report to be provided to McKinsey with back up on collections estimated for the Gaming machine license increase revenue initiative.	\$ 546.00	1.3	\$ 709.80
5/22/2017	Morla, Marcos	Meeting with J. Arandas, J. Loeheimer (Puerto Rico Treasury), and H. Marquez (Deloitte) to discuss processes in place for audit sampling in order to start implementing the correspondence revenue initiative.	\$ 546.00	0.9	\$ 491.40
5/22/2017	Morla, Marcos	Call with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss work plan for Military Stores revenue initiative in order to update general revenue initiatives plan to send to McKinsey.	\$ 546.00	1.1	\$ 600.60
5/22/2017	Morla, Marcos	Prepare schedule with summary of information requested by Ernst & Young on revenue initiatives in order to track outstanding deliverables.	\$ 546.00	1.4	\$ 764.40
5/22/2017	Morla, Marcos	Prepare report on estimated collections to be produced by Gaming Machines license increase initiative.	\$ 546.00	2.3	\$ 1,255.80
5/22/2017	Morla, Marcos	Prepare summary of phases needed in order to attain the collections estimated for the Military Stores revenue initiative based on information provided by F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 546.00	2.1	\$ 1,146.60
5/22/2017	Ramos, Edwin	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) and M. Morla (Deloitte) to discuss report to be provided to McKinsey on Gaming machine license increase revenue initiative.	\$ 507.00	1.3	\$ 659.10
5/22/2017	Ramos, Edwin	Meet with M. Morla (Deloitte) and C. Freire (Hacienda) to discuss revenue substantiation requests by E&Y to identify potential weaknesses in forecast.	\$ 507.00	1.6	\$ 811.20
5/22/2017	Ramos, Edwin	Review analysis of audit initiatives work plan to identify risks, resolutions.	\$ 507.00	2.7	\$ 1,368.90
5/22/2017	Ramos, Edwin	Update analysis of compliance initiatives to reflect current milestones and additional resources needed for completion.	\$ 507.00	3.1	\$ 1,571.70
5/22/2017	Ramos, Edwin	Review analysis of Military Stores revenue initiative provided by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to help assess effectiveness of initiative.	\$ 507.00	1.9	\$ 963.30
5/23/2017	Gil Diaz, Pablo	Meet with M. Valentin (from Puerto Rico Treasury Department) and H. Martinez (Deloitte) to discuss Correspondence Initiative work plan status, pending items, next steps.	\$ 366.00	3.1	\$ 1,134.60



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Date	Professional	Description	Rate	Hours	Fees
5/23/2017	Gil Diaz, Pablo	Meet with H. Martinez (from Deloitte) to discuss the net income to General Fund - Proposed Budget of Income and Expenditures fiscal year 2016-17.	\$ 366.00	3.3	\$ 1,207.80
5/23/2017	Gil Diaz, Pablo	Update tables for the reconciliation of the following expenses: "Other Motor Vehicles Expenses", "Direct Essential Cost", "Meals & Entertainment", "Other Expenses" (all related to the Correspondence initiative).	\$ 366.00	3.1	\$ 1,134.60
5/23/2017	Hurley, Timothy	Draft email to respond to questions from PROMESA board related to FY18 revenue initiatives, projected capital expenditures.	\$ 621.00	0.6	\$ 372.60
5/23/2017	Hurley, Timothy	Draft email to respond to inquiries from M. Blumenfeld (McKinsey) regarding revenue initiatives related to gaming machine and alternative tax.	\$ 621.00	0.3	\$ 186.30
5/23/2017	Hurley, Timothy	Review 2017 data request related to revenue initiatives, including FY18 cost cutting from PROMESA board.	\$ 621.00	0.6	\$ 372.60
5/23/2017	Marquez, Harry	Meet with E. Rios, A. Cruz, C. Colon (all Hacienda) to discuss business modules prepared for tax reform in order to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	2.2	\$ 1,201.20
5/23/2017	Marquez, Harry	Review analysis of tax reform on collections model for self-employed constituents to help assess collection rates.	\$ 546.00	1.8	\$ 982.80
5/23/2017	Marquez, Harry	Meet with E. Rios, A. Cruz, and C. Colon (Hacienda) to discuss increase in gaming machine licenses revenue initiative in order to present to F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 546.00	1.7	\$ 928.20
5/23/2017	Marquez, Harry	Prepare analysis of Gaming machines license and Tobacco excise tax revenue to assess revenue increases.	\$ 546.00	1.3	\$ 709.80
5/23/2017	Martinez-Figueras, Hector	Meeting with M. Valentin (Puerto Rico Treasury Department) and P. Gil (Deloitte) to discuss Correspondence Audit Initiative work stream, including latest status as of 5/22 and reporting template for PROMESA Board.	\$ 366.00	3.1	\$ 1,134.60
5/23/2017	Martinez-Figueras, Hector	Prepare analysis based on information obtained from the Internal Revenue Service (IRS) to assess the projected economic impact of implementing a sales / use tax on military bases as part of the revenue enhancement initiatives.	\$ 366.00	2.4	\$ 878.40
5/23/2017	Martinez-Figueras, Hector	Meet with P. Gill (Deloitte) to discuss the projected net income to General Fund - Proposed Budget of Income, Expenditures fiscal year 2016-17.	\$ 366.00	1.9	\$ 695.40
5/23/2017	Martinez-Figueras, Hector	Review analysis provided by E. Rios (Treasury Department) related to projected revenue and expenditures FY 17-18.	\$ 366.00	1.4	\$ 512.40
5/23/2017	Martinez-Figueras, Hector	Update expense reconciliation table as part of the Correspondence Revenue Initiative for the "Other Motor Vehicles Expenses" to assess actual cost of implementation.	\$ 366.00	2.5	\$ 915.00
5/23/2017	Morla, Marcos	Meeting with E. Rios, A. Cruz, C. Colon (Puerto Rico Treasury), and H. Marquez (Deloitte) to discuss changes requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) on business modules for tax reform in order to update various presentations.	\$ 546.00	2.2	\$ 1,201.20

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Date	Professional	Description	Rate	Hours	Fees
5/23/2017	Morla, Marcos	Meeting with E. Rios, A. Cruz, C. Colon (Puerto Rico Treasury), and H. Marquez (Deloitte) to discuss economic modules used in order to estimate collections on the increase in gaming machine licenses revenue initiative in order to support amount included on the Fiscal Plan.	\$ 546.00	1.7	\$ 928.20
5/23/2017	Morla, Marcos	Meeting with J. Rohena, J. Arandas, E. Tyler (all from Puerto Rico Treasury), and E. Ramos (Deloitte) to discuss additional audit sampling techniques capabilities of the sales and use tax software to be used for correspondence revenue initiative.	\$ 546.00	1.4	\$ 764.40
5/23/2017	Morla, Marcos	Perform research in order to analyze economic modules provided by E. Rios (Hacienda) on military stores revenue initiative in order to sustain collections amounts included in the Fiscal Plan.	\$ 546.00	1.8	\$ 982.80
5/23/2017	Morla, Marcos	Review documents provided by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) in preparation for meeting with M. Saldaña (Puerto Rico Treasury) to discuss status and work plans for the revenue enhancement initiatives.	\$ 546.00	0.4	\$ 218.40
5/23/2017	Morla, Marcos	Prepare additional reports requested by Mckinsey related to increase on Gaming machines license, Tobacco excise tax revenue increase in order to assess collections estimates included on the Fiscal Plan.	\$ 546.00	1.3	\$ 709.80
5/23/2017	Morla, Marcos	Review revised tax reform economic models prepared by E. Rios (Puerto Rico Treasury) in order to make corresponding updates to tax reform presentations.	\$ 546.00	1.1	\$ 600.60
5/23/2017	Ramos, Edwin	Update analysis of audit initiatives work plan to help assess timeline for completion.	\$ 507.00	2.8	\$ 1,419.60
5/23/2017	Ramos, Edwin	Meet with J. Rohena, J. Arandas, Tyler E. (all Hacienda), and M. Morla (Deloitte) to discuss additional revenue sampling techniques to be used for sales & use tax correspondence revenue initiative.	\$ 507.00	1.4	\$ 709.80
5/23/2017	Ramos, Edwin	Review analysis of revenue collection initiatives to track variances in collections total.	\$ 507.00	2.2	\$ 1,115.40
5/23/2017	Ramos, Edwin	Update analysis for compliance initiatives to identify constituents that have not compiled to requirements.	\$ 507.00	2.2	\$ 1,115.40
5/23/2017	Ramos, Edwin	Prepare analysis of Gaming machines license tax revenue to estimate increase in revenues.	\$ 507.00	1.1	\$ 557.70
5/24/2017	Gil Diaz, Pablo	Meet with H. Martinez (Deloitte) to discuss the timeframe for the correspondence initiative.	\$ 366.00	1.1	\$ 402.60
5/24/2017	Gil Diaz, Pablo	Review documentation related to the work-stream diagrams regarding the new audit due dates for the correspondence audits initiative.	\$ 366.00	0.9	\$ 329.40
5/24/2017	Gil Diaz, Pablo	Update tables as requested by the Puerto Rico Treasury Department for the reconciliation of the following expenses: "Other Motor Vehicles Expenses", "Direct Essential Cost", "Meals & Entertainment", "Other Expenses", related to the Correspondence initiative.	\$ 366.00	3.5	\$ 1,281.00
5/24/2017	Gil Diaz, Pablo	Update work-stream diagrams with new information provided related to the new audit due dates for the correspondence initiative.	\$ 366.00	2.7	\$ 988.20

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Marquez, Harry	Meet with M. Valentin, M. Saldaña, E. Centeno, J. Rohena, F. Pares, A. Pantoja (Hacienda), and E. Ramos (Deloitte) to discuss work plan, specifics steps, and timeline on correspondence revenue initiative.	\$ 546.00	2.6	\$ 1,419.60
5/24/2017	Marquez, Harry	Meet with E. Rios (Hacienda) to discuss net revenue report and tax reform tables for collections.	\$ 546.00	1.8	\$ 982.80
5/24/2017	Marquez, Harry	Review analysis of correspondence revenue initiative to comply with administrative process rules.	\$ 546.00	1.1	\$ 600.60
5/24/2017	Martinez-Figueras, Hector	Meet with P. Gil (from Deloitte) to discuss latest timeframe and milestone dates for the correspondence revenue initiative.	\$ 366.00	1.1	\$ 402.60
5/24/2017	Martinez-Figueras, Hector	Update work stream for the Correspondence Revenue Initiative to assess the variation on time to complete an assessment in situations where taxpayers submit extension of time to comply with the information requested by the Treasury Department.	\$ 366.00	2.9	\$ 1,061.40
5/24/2017	Martinez-Figueras, Hector	Update expense reconciliation table for the "Direct Essential Cost" portion of the Correspondence revenue initiative to assess actual cost of implementation.	\$ 366.00	2.5	\$ 915.00
5/24/2017	Martinez-Figueras, Hector	Revise work-stream diagram related to the income tax investigations due dates base on different scenarios for the correspondence revenue initiative requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 366.00	3.4	\$ 1,244.40
5/24/2017	Morla, Marcos	Meeting with A. Pantoja (Puerto Rico Treasury) and E. Ramos (Deloitte) to discuss validation on Taxpayer's rights on the administrative process to be used for correspondence revenue initiative.	\$ 546.00	1.6	\$ 873.60
5/24/2017	Morla, Marcos	Meeting with M. Valentin, M. Saldaña, E. Centeno, J. Rohena, F. Pares, A. Pantoja (all from Puerto Rico Treasury), H. Marquez, E. Ramos (all from Deloitte) to discuss work plan, specifics steps, timeline on issuance of first letters on correspondence revenue initiative.	\$ 546.00	2.6	\$ 1,419.60
5/24/2017	Morla, Marcos	Review information provided by J. Barreto, M. Valetin (Hacienda) in order to prepare for meeting related to correspondence revenue initiative.	\$ 546.00	0.7	\$ 382.20
5/24/2017	Morla, Marcos	Prepare back up data requested by Ernst & Young related to specific steps and sale information on the property tax liens as well as status on the new property tax regime.	\$ 546.00	0.9	\$ 491.40
5/24/2017	Morla, Marcos	Prepare research and review work stream graphic requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) in order to be used for validation in the correspondence revenue initiative to comply with administrative process rules provided by the Puerto Rico Tax Code.	\$ 546.00	2.2	\$ 1,201.20
5/24/2017	Ramos, Edwin	Meet with A. Pantoja (Hacienda) and M. Morla (Deloitte) to discuss process for consistency of data collection to be used for correspondence revenue initiative.	\$ 507.00	1.6	\$ 811.20
5/24/2017	Ramos, Edwin	Meet with M. Valentin, M. Saldaña, E. Centeno, J. Rohena, F. Pares, A. Pantoja (all Hacienda), H. Marquez, M. Morla (both Deloitte) to discuss work plan, specifics steps, and timeline on correspondence revenue initiative.	\$ 507.00	2.6	\$ 1,318.20

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Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Ramos, Edwin	Meet with M. Saldaña (Hacienda) to discuss preparation of analysis to identify ways to mitigate risk related to the implementation of the FY18 revenue initiatives.	\$ 507.00	0.9	\$ 456.30
5/24/2017	Ramos, Edwin	Update analysis of correspondence revenue initiative to track number of constituents that have been reached.	\$ 507.00	0.7	\$ 354.90
5/24/2017	Ramos, Edwin	Review template of flexible plan initiative to consistent report data.	\$ 507.00	1.3	\$ 659.10
5/24/2017	Ramos, Edwin	Review analysis of Correspondence revenue initiatives to identify areas of data inconsistencies to present to F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 507.00	2.6	\$ 1,318.20
5/25/2017	Gil Diaz, Pablo	Update work-stream diagrams with new information provided on May 25, 2017 related to the new audit procedures for the correspondence initiative.	\$ 366.00	3.4	\$ 1,244.40
5/25/2017	Gil Diaz, Pablo	Prepare list of progress made as of May 25, 2017 regarding the Correspondence initiative.	\$ 366.00	0.3	\$ 109.80
5/25/2017	Gil Diaz, Pablo	Prepare analysis for the reconciliation of expenses for Option 94 returns for fiscal year 2014-2015 as part of the Correspondence initiative.	\$ 366.00	1.3	\$ 475.80
5/25/2017	Gil Diaz, Pablo	Prepare tables for the reconciliation of expenses for Option 94 returns for fiscal year 2014-2015 as part of the Correspondence initiative.	\$ 366.00	2.6	\$ 951.60
5/25/2017	Gil Diaz, Pablo	Prepare analysis regarding the procedure on how to execute a legal requirement of information to a taxpayer as part of the correspondence initiative.	\$ 366.00	2.9	\$ 1,061.40
5/25/2017	Marquez, Harry	Meet with R. Maldonado, O. Rodriguez (PR - Asst. Secretary of Central Accounting), F. Pena (all Hacienda), T. Hurley, C. Young (all Deloitte) to provide update of government transformation, budget vs. actual, modified accrual, and revenue initiatives as of 5/24.	\$ 546.00	1.9	\$ 1,037.40
5/25/2017	Marquez, Harry	Meet with M. Valentin (Hacienda) and E. Ramos (Deloitte) to discuss work plan and establish due dates for correspondence revenue initiative to present to F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 546.00	2.3	\$ 1,255.80
5/25/2017	Marquez, Harry	Review analysis of economic modules to tax reform to help assess variances from estimates to actuals.	\$ 546.00	1.6	\$ 873.60
5/25/2017	Marquez, Harry	Meet with E. Rios (Hacienda) to discuss tax reform tax tables and collections as of 5/24.	\$ 546.00	0.8	\$ 436.80
5/25/2017	Martinez-Figueras, Hector	Review legal requirements imposed by the Internal Revenue Service (IRS) procedures to assess the viability to execute a requirement of information from PR taxpayers as part of the correspondence revenue initiatives requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 366.00	2.3	\$ 841.80
5/25/2017	Martinez-Figueras, Hector	Update 2014 Individual Income Tax Return (Unique Form) expense reconciliation table for Meals & Entertainment Expenses.	\$ 366.00	2.6	\$ 951.60
5/25/2017	Martinez-Figueras, Hector	Update time line procedure document to assess how Government auditors will initiate an investigation when an additional extension of time is requested as part of the Correspondence revenue initiative.	\$ 366.00	3.1	\$ 1,134.60

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Date	Professional	Description	Rate	Hours	Fees
5/25/2017	Morla, Marcos	Meeting with F. Pares (PR - Asst Secretary of Revenue, Tax Policy), H. Marquez, E. Ramos (Deloitte) to discuss status, progress, pending deliverables to McKinsey, Ernst & Young related to revenue initiatives.	\$ 546.00	0.9	\$ 491.40
5/25/2017	Morla, Marcos	Meeting with M. Valentin (Puerto Rico Treasury), E. Ramos, H. Marquez (Deloitte) to discuss work plan and establish due dates for issuance of fist letters related to correspondence revenue initiative.	\$ 546.00	2.3	\$ 1,255.80
5/25/2017	Morla, Marcos	Perform research requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) in order to analyze changes to collection estimates prepared by E. Rios (Hacienda) on military stores revenue initiative in order to include in the Tax Reform project.	\$ 546.00	2.7	\$ 1,474.20
5/25/2017	Morla, Marcos	Review additional changes on economic modules to tax reform prepared by E. Rios (Puerto Rico Treasury) in order to update presentations.	\$ 546.00	1.8	\$ 982.80
5/25/2017	Morla, Marcos	Meeting with E. Rios (Puerto Rico Treasury) in order to discuss changes made to economic modules prepared for tax reform needed for updates to various presentations requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 546.00	0.6	\$ 327.60
5/25/2017	Morla, Marcos	Review correspondence revenue initiative work plan in order to ascertain compliance with goals as established in the Fiscal Plan.	\$ 546.00	1.6	\$ 873.60
5/25/2017	Nguyen, Phuong	Meet with Revenue Initiatives team, M. Morla (Deloitte), and E. Ramos (Deloitte) to obtain and review work plan milestones for Revenue Initiatives to present to Hacienda.	\$ 429.00	0.5	\$ 214.50
5/25/2017	Ramos, Edwin	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy), H. Marquez, M. Morla (both Deloitte) to discuss status and progress on revenue initiatives in order to identify roadblocks in achieving milestones.	\$ 507.00	0.9	\$ 456.30
5/25/2017	Ramos, Edwin	Meet with M. Valentin (Hacienda), H. Marquez, M. Morla (both Deloitte) to discuss work plan and establish due dates for correspondence revenue initiative.	\$ 507.00	2.3	\$ 1,166.10
5/25/2017	Ramos, Edwin	Review analysis of correspondence revenue letters work plan to identify activities behind schedule and resolutions.	\$ 507.00	1.9	\$ 963.30
5/25/2017	Ramos, Edwin	Update analysis on collection amount goals with additional information provided as of 5/26 to identify sources of collections.	\$ 507.00	1.9	\$ 963.30
5/25/2017	Ramos, Edwin	Update analysis on military store taxation revenue to help assess development of key action items to present to F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 507.00	1.7	\$ 861.90
5/26/2017	Nguyen, Phuong	Update revenue initiatives work plan with outcomes of tax collections into new Project Management Central template to present to Government of Puerto Rico Hacienda.	\$ 429.00	1.8	\$ 772.20
5/30/2017	Gil Diaz, Pablo	Prepare analysis regarding the ability to implement in Puerto Rico the IRS potential tax deficiency notices as part of the correspondence initiative.	\$ 366.00	2.3	\$ 841.80

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Date	Professional	Description	Rate	Hours	Fees
5/30/2017	Gil Diaz, Pablo	Review documentation regarding the ability to implement the IRS potential tax deficiency notices procedures to the Puerto Rico Treasury Department as part of the Correspondence initiative.	\$ 366.00	2.7	\$ 988.20
5/30/2017	Gil Diaz, Pablo	Update consolidated work plan table with respect to reporting of government initiatives (Flexible Payment Plan, Collect Center, Electronic filing of Tax Liens, Credit Bureaus, Large Taxpayers Cases, Correspondence Audits).	\$ 366.00	3.6	\$ 1,317.60
5/30/2017	Gil Diaz, Pablo	Prepare work stream diagram with due dates for the Sales and Use Tax audits as part of the Correspondence Audits initiative.	\$ 366.00	2.2	\$ 805.20
5/30/2017	Hurley, Timothy	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to debrief him, discuss key issues discussed with N. Jaresko (PROMESA Executive Director) regarding FY18 revenue initiatives.	\$ 621.00	1.7	\$ 1,055.70
5/30/2017	Marquez, Harry	Prepare analysis on revenue initiative to help assess correspondence efficiency in order to present to Oversight Board.	\$ 546.00	1.9	\$ 1,037.40
5/30/2017	Marquez, Harry	Meet with M. Saldaña, J. Carrasquillo (both from Hacienda), M. Morla, E. Ramos (both from Deloitte) to obtain information about the revenue program and administrative tracking process.	\$ 546.00	1.7	\$ 928.20
5/30/2017	Marquez, Harry	Review revenue initiative work plan to understand the impact of Whistle Blower program to help assess impact on increase of participation within the program.	\$ 546.00	1.6	\$ 873.60
5/30/2017	Marquez, Harry	Prepare analysis of revenue initiatives, tax reform, financial statement reporting to present to Oversight Board.	\$ 546.00	1.2	\$ 655.20
5/30/2017	Marquez, Harry	Update analysis of gaming machine revenue initiative in order to assess budget to actuals forecast.	\$ 546.00	0.9	\$ 491.40
5/30/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), R. Cruz (all Hacienda), T. Hurley (Deloitte) to discuss revenue increases projected versus actuals to present to Oversight Board.	\$ 546.00	0.6	\$ 327.60
5/30/2017	Martinez-Figueras, Hector	Analyze Internal Revenue Service (IRS) documentation to assess the ability to implement IRS potential tax deficiency notices procedures as part of the Correspondence Revenue Initiative.	\$ 366.00	2.1	\$ 768.60
5/30/2017	Martinez-Figueras, Hector	Prepare analysis on Treasury Department Sales Use tax procedures to assess how long it would take to normally complete an investigation as part of the Correspondence revenue Initiative.	\$ 366.00	1.7	\$ 622.20
5/30/2017	Martinez-Figueras, Hector	Prepare work stream presentation guideline for the Sales / Use Tax correspondence revenue efforts	\$ 366.00	3.1	\$ 1,134.60
5/30/2017	Martinez-Figueras, Hector	Revise Sales / Use tax work stream document to include tax code sections that will apply, including supporting documentation related to the correspondence revenue initiatives.	\$ 366.00	1.4	\$ 512.40
5/30/2017	Martinez-Figueras, Hector	Analyze IRS potential tax deficiency notices procedures to assess the ability of implementation as part of the correspondence revenue initiatives.	\$ 366.00	2.2	\$ 805.20
5/30/2017	Morla, Marcos	Prepare analysis to prepare collections estimates back-up information for various revenue initiatives.	\$ 546.00	0.8	\$ 436.80

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
5/30/2017	Morla, Marcos	Meeting with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss presentation needed for N. Jaresko from the Oversight Board related to summary with status of revenue initiatives.	\$ 546.00	0.9	\$ 491.40
5/30/2017	Morla, Marcos	Meet with J. Rohena (Hacienda), E. Ramos (Deloitte) to discuss sample for the sales and use tax assessment, issues with the program set up to be used on the testing process in order to comply with start date on correspondence revenue initiative as approved in the Fiscal Plan.	\$ 546.00	1.1	\$ 600.60
5/30/2017	Morla, Marcos	Meet with M. Saldaña, J. Carrasquillo (all from Hacienda), E. Ramos, H. Marquez (all from Deloitte) to get information about the revenue process in order to assess compliance with Taxpayer's rights.	\$ 546.00	1.7	\$ 928.20
5/30/2017	Morla, Marcos	Prepare presentation for N. Jaresko from the Oversight Board related to revenue initiatives summary and status.	\$ 546.00	2.8	\$ 1,528.80
5/30/2017	Nguyen, Phuong	Review tax collection data for revenue initiatives work stream to create key milestones to present to Hacienda on 6/1 to prepare for Tax initiative.	\$ 429.00	2.2	\$ 943.80
5/30/2017	Nguyen, Phuong	Update revenue initiatives work plan with updated tax collection timeline to present to Government of Puerto Rico Treasury team on 6/1.	\$ 429.00	0.6	\$ 257.40
5/30/2017	Nguyen, Phuong	Update revenue initiatives work plan with timeline with Flexible Payment Plan evaluations on current efforts to present to Government of Puerto Rico Hacienda on 6/1.	\$ 429.00	1.8	\$ 772.20
5/30/2017	Ramos, Edwin	Prepare analysis on revenue initiatives to identify compliance factors based on additional data from Hacienda as of 5/25.	\$ 507.00	3.3	\$ 1,673.10
5/30/2017	Ramos, Edwin	Meet with J. Rohena (Hacienda) and M. Morla (Deloitte) to discuss revenue sample for the sales and use tax issues with the program set up to be used on the revenue process.	\$ 507.00	1.1	\$ 557.70
5/30/2017	Ramos, Edwin	Meet with M. Saldaña, J. Carrasquillo (all Hacienda), M. Morla, H. Marquez (both Deloitte) to obtain information about the correspondence revenue program administrative process.	\$ 507.00	1.7	\$ 861.90
5/30/2017	Ramos, Edwin	Prepare analysis of revenue initiatives collections and projected forecasts.	\$ 507.00	1.7	\$ 861.90
5/30/2017	Stover, Kate	Prepare slide summarizing FY15/16 financial statement information for inclusion in presentation discussing Revenue Initiatives created by M. Morla (Deloitte) per request from R. Maldonado (PR - Secretary of Treasury, CFO) for presentation to N. Jaresko.	\$ 507.00	1.1	\$ 557.70
5/31/2017	Gil Diaz, Pablo	Update work stream diagrams with new information related to the income audits as part of the correspondence initiatives.	\$ 366.00	0.4	\$ 146.40
5/31/2017	Gil Diaz, Pablo	Prepare analysis regarding the Investigation Notice & Information Requirement Letter as part of the correspondence initiative.	\$ 366.00	1.8	\$ 658.80
5/31/2017	Gil Diaz, Pablo	Update the Commitment and Payment Agreement letter as requested by the Puerto Rico Treasury Department as part of the correspondence initiatives.	\$ 366.00	2.7	\$ 988.20



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Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Gil Diaz, Pablo	Update payment agreements between taxpayer - Government as rested by the Puerto Rico Treasury Department as part of the correspondence initiatives.	\$ 366.00	2.1	\$ 768.60
5/31/2017	Gil Diaz, Pablo	Update the work plans tables with new information regarding the measurement parameters for government tax initiatives.	\$ 366.00	1.7	\$ 622.20
5/31/2017	Gil Diaz, Pablo	Update the work plan tables with new information regarding the measurement parameters for government tax initiatives.	\$ 366.00	1.3	\$ 475.80
5/31/2017	Harris, Andy	Meeting with H. Marquez to discuss status of Revenue Enhancement initiatives work stream, including expected FY18 revenue to be derived from corporate initiatives.	\$ 621.00	0.5	\$ 310.50
5/31/2017	Marquez, Harry	Prepare analysis of revenue initiatives projections on Internet Sales Tax and Property Tax to present to AAFAF.	\$ 546.00	0.9	\$ 491.40
5/31/2017	Marquez, Harry	Prepare analysis to assess the impact of the tax revenue initiatives (with different levels of projections) on the Fiscal Year 2018 budget.	\$ 546.00	0.3	\$ 163.80
5/31/2017	Martinez-Figueras, Hector	Draft memo with key items outlined by Internal Revenue Service (IRS), including potential tax deficiency notices procedures, to assess the possibility of implementation as part of the correspondence revenue initiatives.	\$ 366.00	2.4	\$ 878.40
5/31/2017	Martinez-Figueras, Hector	Revise expense reconciliation tables for the year 2014 Individuals Income Tax Return for Direct Essential Costs.	\$ 366.00	1.5	\$ 549.00
5/31/2017	Martinez-Figueras, Hector	Update expense reconciliation tables for the year 2015 Individuals Income Tax Return Unique Form for the Meals & Entertainment expenses	\$ 366.00	2.5	\$ 915.00
5/31/2017	Martinez-Figueras, Hector	Revise tax notice letter to be used on the Correspondence revenue as part of the revenue enhancement Initiative.	\$ 366.00	2.3	\$ 841.80
5/31/2017	Martinez-Figueras, Hector	Review the expense reconciliation tables for the year 2014 Individuals Income Tax Return Unique Form to check whether expenses related to Meals & Entertainment, Other Expenses, and Motor vehicle expenses are included on form.	\$ 366.00	2.3	\$ 841.80
5/31/2017	Morla, Marcos	Gather data for questions raised by AAFAF related to various revenue initiatives collections estimates attainability.	\$ 546.00	2.6	\$ 1,419.60
5/31/2017	Morla, Marcos	Perform mathematical sanity check of tax reform tables based on new revenue initiatives changes made by E. Rios (Hacienda).	\$ 546.00	1.2	\$ 655.20
5/31/2017	Morla, Marcos	Prepare tax reform highlights presentation requested by R. Cruz (From Treasury Department).	\$ 546.00	1.3	\$ 709.80
5/31/2017	Morla, Marcos	Review documentation sent by C. Colon (Hacienda) related to amendments in Puerto Rico Tax Code for Military Bases Revenue Initiative in order to analyze economic modules.	\$ 546.00	1.3	\$ 709.80
5/31/2017	Ramos, Edwin	Prepare analysis on current audit process in Hacienda and current revenue process available at the IRS for possible application at Hacienda revenue initiative to present to J. Puig (Hacienda).	\$ 507.00	2.9	\$ 1,470.30
5/31/2017	Ramos, Edwin	Review analysis of acceptance consent related to the correspondence revenue initiative to assess percent of adoption.	\$ 507.00	3.6	\$ 1,825.20

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Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Ramos, Edwin	Update analysis on correspondence revenue initiative to identify response rate, issues, and resolutions.	\$ 507.00	3.8	\$ 1,926.60

**TOTAL MAY STATEMENT PERIOD - FY18 REVENUE ENHANCEMENT INITIATIVES** **583.8 \$ 269,319.90**

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Blair, Kirk	Review FY18 Revenue Initiatives implementation timeline to assess the projected impact of each initiative on accretive FY18 revenue contribution.	\$ 621.00	1.6	\$ 993.60
5/3/2017	Blair, Kirk	Review prospective requirements for budget-to-actual reporting to assess given Government of Puerto Rico's current financial infrastructure.	\$ 621.00	2.2	\$ 1,366.20
5/3/2017	Blair, Kirk	Review Hacienda budget to assess key areas of spend and potential areas for cost reduction in FY18 to meet expected PROMESA board requirements.	\$ 621.00	0.4	\$ 248.40
5/3/2017	Cortez, Berto	Review weekly status report on third party cost savings projects and focusing on open issues for follow up.	\$ 585.00	0.4	\$ 234.00
5/3/2017	Cortez, Berto	Review PROMESA requirements to identify impact to work plan for cost management categories, including setting key milestones leading into FY18.	\$ 585.00	0.8	\$ 468.00
5/3/2017	Cortez, Berto	Meeting with O. Hernandez (BDO) regarding third party cost reduction project management tasks and focusing on open payables being tracked to show A/P aging.	\$ 585.00	0.6	\$ 351.00
5/3/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss presentation regarding cost savings initiatives for meeting with PROMESA professionals.	\$ 621.00	1.4	\$ 869.40
5/3/2017	Hurley, Timothy	Prepared memo to summarize tax refund treatment in District of Columbia, Detroit, and Stockton per request from R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.2	\$ 745.20
5/3/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), Office of Management Budget to discuss other considerations regarding new CFO government structure.	\$ 546.00	3.0	\$ 1,638.00
5/3/2017	Nguyen, Phuong	Develop analysis on taxpayer refunds aligning to absolute priority from past municipality bankruptcies for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	2.1	\$ 900.90
5/3/2017	Schwendeman, Jeffrey	Team meeting with R. Cortez, V. Valencia, C. Theocharidis, A. Colon (Deloitte) regarding third party cost reduction project management tasks.	\$ 546.00	0.6	\$ 327.60
5/3/2017	Stover, Kate	Review draft of May-4 status update for completeness related to status of work plans for FY18 Revenue Initiatives, identification of FY17 cost savings prior to submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.8	\$ 405.60
5/3/2017	Stover, Kate	Prepare May-3 weekly update presentation to provide updates on Title 3 Filing, Implementation of Revenue Initiatives, Status of FY17 Cost Savings Certifications, Core Government Right-Sizing initiatives for meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	2.0	\$ 1,014.00
5/3/2017	Stover, Kate	Meet with T. Hurley, A. Harris, C. Young, H. Marquez, R. Ferraro, J. Vazquez, J. Doyle, (all Deloitte) to discuss key provisions identified around fee applications required under Title III Filing per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.6	\$ 304.20
5/3/2017	Stover, Kate	Read Title III Court Documents Filed by the Government of Puerto Rico to understand implications, requirements, and associated with legislation as it relates to Government Transformation efforts.	\$ 507.00	1.1	\$ 557.70

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Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Stover, Kate	Prepare summary of Chapter 9 / 11 information, including detail related to key provisions for creditors and debtor restrictions per request from R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.3	\$ 659.10
5/4/2017	Blair, Kirk	Meet with T. Hurley (Deloitte) to assess Hacienda budget and identify areas where expected spend in FY18 exceeds current FY17 year-to-date spend.	\$ 621.00	1.4	\$ 869.40
5/4/2017	Blair, Kirk	Review current resourcing levels to assess whether adequate coverage exists with budget work stream based on volume of requests from PROMESA Advisors (E&Y, McKinsey) related to FY18 budget.	\$ 621.00	1.3	\$ 807.30
5/4/2017	Harris, Andy	Review Title 3 filing for the Commonwealth of Puerto Rico to understand key issues outlined for identifying project scoping prioritization.	\$ 621.00	0.9	\$ 558.90
5/4/2017	Harris, Andy	Review PROMESA bill to understand role of the oversight board, including necessary reporting that will be required by Commonwealth of Puerto Rico to maintain compliance.	\$ 621.00	1.1	\$ 683.10
5/4/2017	Hurley, Timothy	Review analysis of the Hacienda Budget to identify areas for additional discussions with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.9	\$ 1,179.90
5/4/2017	Hurley, Timothy	Attend status meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to review PROMESA board presentation, current liquidity status, and project management.	\$ 621.00	2.4	\$ 1,490.40
5/4/2017	Hurley, Timothy	Review Title 3 file information and PROMESA bill to summarize for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.7	\$ 1,055.70
5/4/2017	Hurley, Timothy	Participate in meeting with R. Maldonado (PR - Secretary of Treasury) to discuss impact of title 3 filing.	\$ 621.00	0.9	\$ 558.90
5/4/2017	Nguyen, Phuong	Analyze differences between Ch.9, Title III requirements for Government of Puerto Rico Treasury team per request from R. Maldonado (PR - Secretary of Treasury, CFO) in order to align with Oversight Board plan.	\$ 429.00	1.2	\$ 514.80
5/4/2017	Nguyen, Phuong	Prepare analysis on key considerations related to pension issues involving other municipalities that have filed for chapter 9 bankruptcy per request from R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.8	\$ 343.20
5/4/2017	Nguyen, Phuong	Update analysis of taxpayer refund on absolute priority based on past municipal bankruptcies for R. Maldonado (PR - Secretary of Treasury, CFO) to include classes of obligations released by municipality.	\$ 429.00	2.1	\$ 900.90
5/4/2017	Stover, Kate	Meeting with F. Pena (PR - Under Secretary of Treasury) and T. Hurley (Deloitte) to discuss detailed analysis summarizing prospective FY18 Budget compared to FY17 Budget/actual spend with descriptions by budget category/program.	\$ 507.00	1.2	\$ 608.40
5/4/2017	Young, Chris	Meeting with Hacienda leadership (R. Maldonado - PR Secretary of Treasury, CFO; F. Pares - PR Asst Secretary of Revenue, Tax Policy) regarding cash flow assessment, including agency consolidation impact.	\$ 621.00	1.3	\$ 807.30
5/5/2017	Blair, Kirk	Review memo outlining plan regarding zero-based budgeting to compare with current financial infrastructure in order to understand level of transformation needed at agency-level.	\$ 621.00	1.9	\$ 1,179.90

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Date	Professional	Description	Rate	Hours	Fees
5/5/2017	Cortez, Berto	Call with C. Theocharidis (Deloitte) to discuss work stream status, including updates to work plan needed for assessing the government's contracting process.	\$ 585.00	0.3	\$ 175.50
5/5/2017	Ferraro, Rick	Draft email with initial milestones for 30/60/90 day transformation plan for update to Fortaleza.	\$ 585.00	0.5	\$ 292.50
5/5/2017	Ferraro, Rick	Prepare feedback on draft chart showing timing of 30/60/90 plan to be presented to Fortaleza leadership.	\$ 585.00	0.4	\$ 234.00
5/5/2017	Harris, Andy	Review analysis of tax refund treatment being applied by Washington D.C. and other territories to assess applicability for potential implementation by the Commonwealth of Puerto Rico in FY18.	\$ 621.00	1.0	\$ 621.00
5/5/2017	Kennedy, Cade	Call with R. Cortez (Deloitte) to discuss work stream status in order to align with timelines associated with overall government transformation initiatives.	\$ 546.00	0.3	\$ 163.80
5/5/2017	Stover, Kate	Meeting with F. Pares (PR Undersecretary of Treasury), R. Maldonado (PR - Asst Secretary of Revenue, Tax Policy), O. Rodriguez (PR - Asst. Secretary of Central Accounting), F. Pena (PR - Under Secretary of Treasury), and T. Hurley (Deloitte) to review final presentation outlining FY18 Budget compared to FY17 budget, FY18 revenue initiatives to be provided to PROMESA board, advisors (McKinsey, E&Y).	\$ 507.00	0.4	\$ 202.80
5/5/2017	Stover, Kate	Update analysis containing variance descriptions based on feedback provided by F. Pares (PR - Asst Secretary of Revenue, Tax Policy), R. Maldonado (PR - Secretary of Treasury, CFO), O. Rodriguez (PR - Asst. Secretary of Central Accounting), and T. Hurley (Deloitte) from meeting with PROMESA Board on FY18 v. FY17 budget, FY18 revenue initiatives.	\$ 507.00	0.6	\$ 304.20
5/6/2017	Cortez, Berto	Draft comments to C. Kennedy (Deloitte) on FY17 contract data for follow up with OMB related to category spend to identify potential risk areas.	\$ 585.00	0.7	\$ 409.50
5/7/2017	Young, Chris	Review of 90 day plan for Agency consolidation, including transformation objectives.	\$ 621.00	1.1	\$ 683.10
5/8/2017	Cortez, Berto	Lead cost management team meeting with R. Pereira, C. Theocharidis, V. Valencia to discuss update to payroll and accounts payable cost savings initiatives based on updated agency data.	\$ 585.00	0.7	\$ 409.50
5/8/2017	Hurley, Timothy	Call with S. Uhland (O'Melveny), A. Mendez, and Manager from AAFAF to discuss Title 3 impact on accounting process as it relates to payment of vendors.	\$ 621.00	1.7	\$ 1,055.70
5/8/2017	Hurley, Timothy	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss status of revenue initiatives, transformation, liquidity, and budget.	\$ 621.00	2.2	\$ 1,366.20
5/8/2017	Kennedy, Cade	Update work plan for cost management to align government right-sizing, revenue initiative activities to assess the most efficient go-forward strategy.	\$ 546.00	1.4	\$ 764.40
5/8/2017	Nguyen, Phuong	Research past rulings of Federal Judge L. Taylor Swain to provide summary of case outcomes to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.8	\$ 343.20

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5/8/2017	Nguyen, Phuong	Review May 2017 projected cash balance spreadsheet to be provided to PROMESA board to assess completeness for additional commentary provided by C. Borges (Government of Puerto Rico).	\$ 429.00	0.7	\$ 300.30
5/8/2017	Shrestha, Ashish	Perform research on key rulings in municipal bankruptcies to identify how pension issues were dealt with per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.2	\$ 655.20
5/8/2017	Shrestha, Ashish	Prepare analysis outlining key settlements that were reached between municipalities, retiree constituents, and bondholders to enable resolution per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.8	\$ 436.80
5/8/2017	Young, Chris	Meeting with Y. Diaz (DDEC) to discuss specific target milestones related to transformation initiatives for the Department of Economic Development in order to prepare for AAFAF meeting to outline transformation initiatives.	\$ 621.00	1.9	\$ 1,179.90
5/9/2017	Doyle, John	Review detailed FY18 budget analysis prepared by (Deloitte) A. Singh and J. Gabb related agency payroll and headcount comparison to Fiscal Plan targets.	\$ 585.00	1.3	\$ 760.50
5/9/2017	Hurley, Timothy	Review current work stream (Revenue initiatives, Budget to Actual, Rightsizing) work plans to identify further detail required to provide adequate visibility to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	2.1	\$ 1,304.10
5/9/2017	Morla, Marcos	Review general work plan and back up documents provided by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) related to revenue enhancement initiatives project in preparation of first meeting with Initiative Leaders from Hacienda.	\$ 546.00	2.7	\$ 1,474.20
5/9/2017	Nguyen, Phuong	Update government restructuring case studies with analysis of cash management targets, cash collection procedures to present to Government of Puerto Rico Hacienda team.	\$ 429.00	0.7	\$ 300.30
5/9/2017	Nguyen, Phuong	Update analysis on key rulings identified in past chapter 9 bankruptcies to present to Government of Puerto Rico Treasury team (F. Pena) per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	2.2	\$ 943.80
5/9/2017	Nguyen, Phuong	Update analysis of lessons learned for multiple municipalities that had filed for chapter 9 bankruptcies per request from R. Maldonado (PR - Secretary of Treasury, CFO) to include how municipality handled creditors.	\$ 429.00	0.7	\$ 300.30
5/9/2017	Stover, Kate	Meeting with R. Ferraro, D. Saran, R. Cortez, C. Kennedy, M. Gomez, and M. Diaz (all Deloitte) to provide coordination between Transformation, Contract Management work streams by reviewing contract spreadsheet provided to Transformation team, and discuss controllers database /information contained therein to identify cancelled contracts / purchase orders / requisitions.	\$ 507.00	0.6	\$ 304.20
5/9/2017	Stover, Kate	Provide feedback on presentation prepared by D. Saran (Deloitte) related to transformation activities related to the procurement and contract consolidation.	\$ 507.00	0.8	\$ 405.60

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Date	Professional	Description	Rate	Hours	Fees
5/9/2017	Stover, Kate	Meeting with T. Hurley (Deloitte), R. Maldonado (PR - Secretary of Treasury, CFO), and agency finance heads to communicate Deloitte's role in analysis of cost reductions at agency level per request of R. Maldonado.	\$ 507.00	1.7	\$ 861.90
5/10/2017	Blair, Kirk	Update budget resourcing allocation for cost reduction work stream based on the current state of the Government contracts infrastructure / database, FY17 Executive Orders seeking reductions to trust positions, and operational expenses.	\$ 621.00	1.9	\$ 1,179.90
5/10/2017	Blair, Kirk	Meeting with T. Hurley (Deloitte) to discuss approach to preparation of creditor information and to identifying / quantifying unrecorded liabilities.	\$ 621.00	1.3	\$ 807.30
5/10/2017	Blair, Kirk	Review latest Governmental Accounting guidance on Modified Accrual accounting standards to establish baseline controls / infrastructure needed to begin transition from cash-basis accounting.	\$ 621.00	2.1	\$ 1,304.10
5/10/2017	Blair, Kirk	Review court docket filing to understand potential need for creditor's matrix and statements / schedules to show outstanding trade obligations owed by Government of Puerto Rico at time of filing.	\$ 621.00	1.2	\$ 745.20
5/10/2017	Cortez, Berto	Call with T. Hurley (Deloitte) to discuss contract work stream for inclusion of feedback received from R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 585.00	0.3	\$ 175.50
5/10/2017	Harris, Andy	Review contracts work plan to assess key initiatives outlined that will identify current processes being used by Office of Management & Budget (OMB) / Agencies.	\$ 621.00	1.0	\$ 621.00
5/10/2017	Harris, Andy	Meeting with Secretary Maldonado to discuss budget variances.	\$ 621.00	1.0	\$ 621.00
5/10/2017	Marquez, Harry	Review consolidated analysis of the 16 revenue initiatives proposed for FY18 to assess projected implementation timelines, revenue projections for reasonableness, completeness.	\$ 546.00	2.5	\$ 1,365.00
5/10/2017	Morla, Marcos	Meeting with J. Puig, F. Pares, M. Saldaña, A. Pantojas, C. Freire, B. Rivera (all from Hacienda), E. Ramos, H. Marquez (all from Deloitte) to discuss general work plan for the different revenue enhancement initiatives, status of each of the initiatives, and resources assigned.	\$ 546.00	2.6	\$ 1,419.60
5/10/2017	Nguyen, Phuong	Update summary of chapter 9 bankruptcy filings to provide to Government of Puerto Rico per request from R. Maldonado (Secretary of Treasury).	\$ 429.00	1.8	\$ 772.20
5/10/2017	Saran, Daljeet	Meet with C. Young, R. Ferraro, J. Wheelock, T. Werley, Y. Badr (all from Deloitte) to discuss assessment of DDEC agency with respect to completion of milestones as a baseline for economic growth.	\$ 546.00	0.5	\$ 273.00
5/10/2017	Shrestha, Ashish	Prepare outline of settlements reached in Detroit municipal bankruptcy to identify key areas of negotiations between the various constituents per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.5	\$ 819.00
5/10/2017	Stover, Kate	Provided review of final questionnaire created by M. Gomez (Deloitte) to be sent to the contractors assigned to the agency-level to assess cost saving measures at respective agencies in advance of initial meetings with external contractors.	\$ 507.00	0.4	\$ 202.80



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Date	Professional	Description	Rate	Hours	Fees
5/10/2017	Stover, Kate	Update issue log for the week-ending May-6 for issues related to identifying cancelled purchase orders (PO's), invoices based on variability of systems in order to provide visibility to R. Maldonado (PR - Secretary of Treasury, CFO) into lack of Information Technology (IT) infrastructure.	\$ 507.00	1.6	\$ 811.20
5/10/2017	Stover, Kate	Call with R. Cortez (Deloitte) to discuss financial reporting requirements, oversight governance procedures based on review of other entities that have filed for protection under Title III.	\$ 507.00	0.6	\$ 304.20
5/10/2017	Stover, Kate	Conduct research on current proposed legislation, events, and political actions with potential tax implications for Puerto Rico to identify information related to tax reform, specifically Border-Adjustment Tax per request from R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	2.0	\$ 1,014.00
5/10/2017	Stover, Kate	Prepare analysis summarizing current proposed legislation, events, and political actions describing potential tax implications of such legislation, events, and actions, specifically Border-Adjustment Tax per request from R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.4	\$ 202.80
5/11/2017	Blair, Kirk	Meeting with T. Hurley, A. Harrs, C. Young, and R. Cortez (all Deloitte) to assess current status of work streams, key issues identified thus far related to cost reduction, budget planning, and Agency transformations.	\$ 621.00	0.9	\$ 558.90
5/11/2017	Blair, Kirk	Prepare scoping document to include key initiatives needed to be in place by FY18 to address PROMESA board reporting requirements related to budget-to-actual reporting and cost reduction.	\$ 621.00	2.6	\$ 1,614.60
5/11/2017	Blair, Kirk	Prepare timeline schedule of key deliverables in May / June to PROMESA Board, Board Advisors to assess resourcing needs required on budget, and cost reductions work streams.	\$ 621.00	1.9	\$ 1,179.90
5/11/2017	Blair, Kirk	Reviewed document outlining best practices for the information technology component of the finance transformation effort to assess the potential resourcing levels necessary for Modified Accrual accounting.	\$ 621.00	1.8	\$ 1,117.80
5/11/2017	Blair, Kirk	Call with M. Hwang (Deloitte) to discuss use of database / analytics for potential creation and management of creditor matrix.	\$ 621.00	0.6	\$ 372.60
5/11/2017	Harrs, Andy	Meeting with T. Hurley, K. Blair, C. Young, R. Cortez (all Deloitte) to assess current status of work streams, key issues identified thus far related to cost reduction, budget planning, and Agency transformations.	\$ 621.00	1.0	\$ 621.00
5/11/2017	Harrs, Andy	Meeting with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) and H. Marquez (Deloitte) to discuss work plan / scope for Revenue Enhancement initiatives for balance of FY17, including FY18 to meet targets outlined by the PROMESA oversight board.	\$ 621.00	0.8	\$ 496.80
5/11/2017	Hurley, Timothy	Review of accounts payable remediation process being conducted by OMB (Office of Management Budget) to provide feedback to C. Kennedy (Deloitte).	\$ 621.00	1.1	\$ 683.10

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5/11/2017	Hurley, Timothy	Prepare for status meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing status of work streams as of 5/10/17.	\$ 621.00	3.5	\$ 2,173.50
5/11/2017	Morla, Marcos	Review the QlikView application and reports that will be used for reporting on the revenue enhancement and audit initiatives.	\$ 546.00	0.7	\$ 382.20
5/11/2017	Saran, Daljeet	Prepare analysis of work stream progress update on agency meetings (with DDEC, DPS, Familia) to T. Hurley, A. Harris, C. Young, R. Ferraro, K. Stover (all from Deloitte) to present to R. Maldonado (PR - Secretary of Treasury) to identify risks in providing adequate data requested from PROMESA.	\$ 546.00	1.0	\$ 546.00
5/11/2017	Schwendeman, Jeffrey	Meeting with C. Theocharidis, A. Colon (Deloitte), BDO team to discuss status of cost savings, including issues relating to accounts payable, payroll, accounting reclassification projects.	\$ 546.00	0.8	\$ 436.80
5/11/2017	Schwendeman, Jeffrey	Meeting with C. Theocharidis, A. Colon, V. Valencia (Deloitte), A. Rossy (BDO) to discuss progress on compiling unrecorded liabilities (invoice), assessing FY17 payroll cost savings initiatives.	\$ 546.00	1.5	\$ 819.00
5/11/2017	Stover, Kate	Meeting with T. Hurley (Deloitte) to discuss request from PROMESA board related to contract cancellations resulting in cost savings/reduced budget to describe initial proposed approach, sources of data related to cancelled contracts to be communicated to, and obtain concurrence from R. Maldonado (PR - Secretary of Treasury, CFO) by T. Hurley (Deloitte).	\$ 507.00	0.3	\$ 152.10
5/11/2017	Stover, Kate	Prepared detailed summary of the status of the Contract Work stream to communicate status of tasks, next steps, and issues for discussion for meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.9	\$ 456.30
5/11/2017	Stover, Kate	Created agenda for meeting with R. Maldonado (PR - Secretary of Treasury, CFO), T. Hurley (Deloitte) to outline key progress updates related to analysis of FY17 cost savings, implementation / projections of FY18 Tax Revenue Enhancement Initiatives for week-ending May-6.	\$ 507.00	0.4	\$ 202.80
5/11/2017	Stover, Kate	Meeting with T. Hurley, C. Young, R. Cortez (All Deloitte) to discuss ways to facilitate information transfer between teams working on cost savings initiatives, transformation initiatives in order to minimize meetings with GPR personnel.	\$ 507.00	0.9	\$ 456.30
5/11/2017	Stover, Kate	Prepared project financial summary to illustrate available funds, hours worked to date, and staffing assignments by work stream.	\$ 507.00	0.6	\$ 304.20
5/11/2017	Stover, Kate	Review court documents/motion for Creditor's Matrix/List for inclusion in broader status presentation for R. Maldonado (PR - Secretary of Treasury, CFO) to describe implications and requirements associated with motion as it relates to Government Transformation efforts.	\$ 507.00	0.4	\$ 202.80

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Date	Professional	Description	Rate	Hours	Fees
5/11/2017	Stover, Kate	Provide final review of presentation created by T. Werley (Deloitte) related to Finance transformation efforts, upcoming tasks, identified, and issues for inclusion into broader status presentation for R. Maldonado (PR - Secretary of Treasury, CFO) for week ending 05/13.	\$ 507.00	0.7	\$ 354.90
5/11/2017	Stover, Kate	Update long-term project work plan for Cost Management work stream to include revised tasks and progress to date.	\$ 507.00	0.9	\$ 456.30
5/11/2017	Stover, Kate	Prepare memo summarizing previous rulings / precedent based on research of cases presided over by Judge Swain per request from R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.8	\$ 912.60
5/11/2017	Stover, Kate	Prepare presentation to summarize analysis of current proposed legislation, events, and political actions describing potential tax implications of such legislation, events, and actions, specifically Border-Adjustment Tax.	\$ 507.00	0.3	\$ 152.10
5/11/2017	Young, Chris	Participate in working session with PROMESA Oversight Board Advisors (E&Y, McKinsey) and R. Maldonado (PR - Secretary of Treasury, CFO) to prepare for 5/11 PROMESA meeting by drafting agenda to identify key issues in finance transformation, FY18 budgeting, revenue initiatives, and cost reductions.	\$ 621.00	1.1	\$ 683.10
5/12/2017	Blair, Kirk	Meeting with K. Stover, A. Harrs, and T. Hurley (Deloitte) to discuss key initiatives related to cost reduction, finance transformation to refine scope, and resourcing.	\$ 621.00	0.5	\$ 310.50
5/12/2017	Harrs, Andy	Meeting with K. Stover, K. Blair, T. Hurley (Deloitte) to discuss key initiatives related to cost reduction, finance transformation to refine scope, and resourcing.	\$ 621.00	0.5	\$ 310.50
5/12/2017	Stover, Kate	Updated project plan to account for work stream tasks completed as of May-11 in order to provide visibility to Hacienda leadership for projected estimated hours by-person for the period May-15 through June-30.	\$ 507.00	1.2	\$ 608.40
5/12/2017	Stover, Kate	Draft email to T. Hurley (Deloitte) to provide update on key milestones to reach from May 15 through June 30 related to the FY17 Executive Order cost savings analysis, implementation of revenue initiatives, FY18 GPR budget compilation / analysis.	\$ 507.00	0.3	\$ 152.10
5/12/2017	Stover, Kate	Drafted email describing current economic environment in Puerto Rico and our projects scope of work to Y. Akoto, D. Carey, P. Gil-Diaz, M. Morla-Fonseca, H. Martinez, and E. Ramos (All Deloitte) to highlight current tasks being completed by the Transformation, Revenue Initiate work streams, and each persons involvement.	\$ 507.00	0.9	\$ 456.30
5/12/2017	Stover, Kate	Prepared email to work stream leads summarizing Title III Court Documents Filed by the Government of Puerto Rico to understand implications and requirements associated with legislation as it relates to Government Transformation efforts.	\$ 507.00	0.6	\$ 304.20
5/15/2017	Doyle, John	Meeting with J. Gabb and C. Pizzo to review pending E&Y Fiscal year 18 budget diligence requests from the OMB.	\$ 585.00	1.4	\$ 819.00
5/15/2017	Doyle, John	Reviewed analysis of the Consolidated FY18 budget to understand the percentage contribution of each agency to the overall cost reduction target.	\$ 585.00	0.7	\$ 409.50

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5/15/2017	Harris, Andy	Call with K. Stover (Deloitte) to review outline of weekly reporting package for R. Maldonado (PR - Secretary of Treasury, CFO) to provide adequate visibility on a weekly basis including key tasks completed, upcoming milestones, status of key deliverables to both Hacienda / PROMESA Advisors (McKinsey, E&Y).	\$ 621.00	1.0	\$ 621.00
5/15/2017	Hurley, Timothy	Prepare agenda with background information for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss Title 3 implications, contracts cancelled, invoices, budget transformation, PMO, and tax reform.	\$ 621.00	2.4	\$ 1,490.40
5/15/2017	Hurley, Timothy	Review analysis showing losses related to mutual funds holding Puerto Rico bonds.	\$ 621.00	0.4	\$ 248.40
5/15/2017	Hurley, Timothy	Review detailed headcount analysis by agency to understand sources and reliability of data.	\$ 621.00	0.7	\$ 434.70
5/15/2017	Hurley, Timothy	Review government developed bank debt restructuring plan to understand potential impact on Deloitte work streams.	\$ 621.00	0.4	\$ 248.40
5/15/2017	Morla, Marcos	Review general work plan for revenue enhancement initiatives that was approved by the Fiscal Board as part of the Fiscal Plan.	\$ 546.00	2.7	\$ 1,474.20
5/15/2017	Nguyen, Phuong	Update analysis of cost reduction initiatives concerning sequestrations from Puerto Rico entities (Authority of Public Buildings, Lottery), special appropriations.	\$ 429.00	1.3	\$ 557.70
5/15/2017	Saran, Daljeet	Meet with C. Young and R. Ferraro (all from Deloitte) to discuss analysis of government right-sizing four main initiatives, their roadblocks, and resolutions.	\$ 546.00	0.9	\$ 491.40
5/15/2017	Stover, Kate	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) and T. Hurley (Deloitte) to review analysis presentation materials to respond to PROMESA board request related to contract cancellations resulting in cost savings/reduced budget.	\$ 507.00	0.6	\$ 304.20
5/15/2017	Stover, Kate	Meeting with T. Hurley (Deloitte) to discuss request from PROMESA board related to contract cancellations resulting in cost savings/reduced budget, analysis completed, and additional information requested from various agencies.	\$ 507.00	0.2	\$ 101.40
5/15/2017	Young, Chris	Meet with D. Saran (Deloitte), J. Wheelock (Deloitte), T. Werley (Deloitte) to discuss assignment of client responsibilities, including providing client updates on the transformation progress at an agency-by-agency level.	\$ 621.00	0.7	\$ 434.70
5/16/2017	Doyle, John	Meeting with J. Gabb and C. Pizzo (Deloitte) to review pending request from E&Y related to 'distributed allocations' line item in FY18 budget.	\$ 585.00	0.7	\$ 409.50
5/16/2017	Harris, Andy	Review analysis outlining the Revenue Enhancement initiatives to be implemented by Commonwealth of Puerto Rico to understand the magnitude of each, expected timing of implementation, and key milestones to achieve targets.	\$ 621.00	1.3	\$ 807.30
5/16/2017	Harris, Andy	Meet with H. Marquez (Deloitte) to discuss each of the major Revenue Enhancement Initiatives to advise F. Pares (PR - Asst Secretary of Revenue, Tax Policy) and R. Maldonado (Secretary of Treasury) on effect of hitting milestones in there are delays in implementation.	\$ 621.00	0.2	\$ 124.20

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Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Hurley, Timothy	Review initial contract controls memo to assess current status in evaluating necessary controls for implementation in FY18.	\$ 621.00	0.4	\$ 248.40
5/16/2017	Hurley, Timothy	Draft email to R. Maldonado (PR - Secretary of Treasury, CFO) to coordinate potential meeting with Congressmen.	\$ 621.00	0.2	\$ 124.20
5/16/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to review presentation related to savings build-up for PROMESA professionals.	\$ 621.00	1.2	\$ 745.20
5/16/2017	Hurley, Timothy	Review updates to FY17 savings presentation to PROMESA professionals regarding contract spend, account payable, and attrition.	\$ 621.00	3.3	\$ 2,049.30
5/16/2017	Hurley, Timothy	Review revenue initiatives work plan supporting the fiscal plan to identify key pillars and expected increased revenue associated.	\$ 621.00	0.9	\$ 558.90
5/16/2017	McCabe, Michael	Prepare for meeting with OMB Senior Advisor (J. Aponte) to discuss contract analysis.	\$ 585.00	2.0	\$ 1,170.00
5/16/2017	McCabe, Michael	Review project materials (PCo contracting system data dictionary) obtained from OMB to understand types of fields that are required to initiate / approve a contract.	\$ 585.00	0.5	\$ 292.50
5/16/2017	Morla, Marcos	Attend meeting with M. Diaz (Puerto Rico Treasury Department), and E. Ramos, H. Martinez (all from Deloitte) to discuss draft work plans for revenue initiatives including their staffing, available data, reporting metrics.	\$ 546.00	1.6	\$ 873.60
5/16/2017	Shrestha, Ashish	Review the Commonwealth of Puerto Rico case docket to identify key dates - upcoming court hearings, retention of additional advisors by the PROMESA Oversight Board, other stakeholders per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.2	\$ 109.20
5/16/2017	Stover, Kate	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) and T. Hurley to review presentation materials to respond to PROMESA board request related to contract cancellations resulting in cost savings/reduced budget including new documentation received from OMB and discuss upcoming meeting with congress.	\$ 507.00	1.2	\$ 608.40
5/17/2017	Harris, Andy	Call with K. Stover (Deloitte) to review current status of cost reductions (FY17 Executive Order Cost Certifications for 12 in-scope agencies) and contracts internal controls work streams as of May-16.	\$ 621.00	0.5	\$ 310.50
5/17/2017	Harris, Andy	Call with C. Young (Deloitte) to discuss Finance Transformation work stream, including alignment with key agency contacts, communications strategy, and cost reduction efforts.	\$ 621.00	0.5	\$ 310.50
5/17/2017	Hurley, Timothy	Review communication of the implementation of "Project Central" (PMO Software) to assess whether instructions for upload and visibility are adequate per request.	\$ 621.00	0.3	\$ 186.30
5/17/2017	Hurley, Timothy	Review Government of Puerto Rico response to 2015 data request from PROMESA professionals to check responsiveness.	\$ 621.00	0.8	\$ 496.80
5/17/2017	Hurley, Timothy	Review consolidated work plan addressing efforts tracking the revenue initiatives	\$ 621.00	1.7	\$ 1,055.70

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Date	Professional	Description	Rate	Hours	Fees
5/17/2017	Marquez, Harry	Review analysis of tax revenue enhancement initiatives to identify collections among large taxpayer cases to present to Fortaleza.	\$ 546.00	1.2	\$ 655.20
5/17/2017	McCabe, Michael	Prepare for meeting with OMB deputy director (J. Aponte) regarding contract evaluation process.	\$ 585.00	2.0	\$ 1,170.00
5/17/2017	Shrestha, Ashish	Review the case docket to identify any motions related to required filings under Title 3 for disclosure of creditors (both secured / unsecured), critical vendors.	\$ 546.00	1.5	\$ 819.00
5/17/2017	Stover, Kate	Prepare list of questions in advance of meeting with D. Figueroa (PR OMB) to understand who has access to the information contained in documentation provided by requestors/system generated and general process flows in the PCO System used for contract approvals.	\$ 507.00	1.5	\$ 760.50
5/17/2017	Stover, Kate	Prepared presentation consolidating client provided slides related to Fiscal Control Measures with analysis related to Hacienda Revenue Initiatives and cost saving certifications.	\$ 507.00	1.1	\$ 557.70
5/18/2017	Blair, Kirk	Call with A. Harrs (Deloitte) to discuss current project resourcing to meet key work stream deadlines related to cost reductions, contract process review, and finance transformation.	\$ 621.00	0.3	\$ 186.30
5/18/2017	Blair, Kirk	Review work plan for cost reductions to assess the FY17 build-up to achieve savings to understand flow-through to FY18 budget.	\$ 621.00	0.7	\$ 434.70
5/18/2017	Ferraro, Rick	Meet with J. Wheelock, Y. Akoto, D. Saran, and C. Young (all Deloitte) to review updates to the Government Transformation 30/60/90 day work plan based on new agency level data received from Fortaleza.	\$ 585.00	1.2	\$ 702.00
5/18/2017	Ferraro, Rick	Summarize assessment of Government Transformation implementation plans to address potential cost data sources by agency.	\$ 585.00	0.3	\$ 175.50
5/18/2017	Ferraro, Rick	Summarize findings of visit to Controllers Office on reporting data/availability to assess impact on business case development.	\$ 585.00	0.7	\$ 409.50
5/18/2017	Harrs, Andy	Review May-18 weekly project status report prepared to identify the key areas of the Finance Transformation, Cost Reduction, and Revenue Enhancement initiatives where the most progress has been made in upcoming milestones.	\$ 621.00	0.8	\$ 496.80
5/18/2017	Harrs, Andy	Call with K. Blair (Deloitte) to discuss current project resourcing to meet key work stream deadlines related to cost reductions, contract process review, and finance transformation.	\$ 621.00	0.2	\$ 124.20
5/18/2017	Hurley, Timothy	Prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing internal status updates as of May-17 in order to discuss progress on cash flow/liquidity, right sizing government, contracts controls, accounts payable management, and additional revenue initiatives.	\$ 621.00	0.9	\$ 558.90
5/18/2017	Hurley, Timothy	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss cash flow/liquidity, right sizing government, contracts controls, accounts payable management, and additional revenue initiatives.	\$ 621.00	1.8	\$ 1,117.80

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Date	Professional	Description	Rate	Hours	Fees
5/18/2017	Marquez, Harry	Meet with F. Pares, A. Pantoja (Hacienda), M. Morla, E. Ramos (both from Deloitte) to discuss compliance initiatives work plan to identify delays among key milestones.	\$ 546.00	1.3	\$ 709.80
5/18/2017	Marquez, Harry	Call with A. Harrs (Deloitte) to discuss revenue initiatives work plan, quality assessment of collections analysis.	\$ 546.00	1.0	\$ 546.00
5/18/2017	Saran, Daljeet	Review analysis of business case template for Economic Development with R. Ferraro (Deloitte) and J. Wheelock (Deloitte) to provide direction to agency owners for inputting consistent information.	\$ 546.00	1.7	\$ 928.20
5/18/2017	Shrestha, Ashish	Review the docket to summarize key rulings from May-17 hearing in order to assess impact to any current work streams.	\$ 546.00	0.5	\$ 273.00
5/18/2017	Stover, Kate	Review existing long-term/agency level work plans for Cost Management work stream to assess what additional information is required to load into the Project Central tool to enable recurring reporting with milestone tracking.	\$ 507.00	1.1	\$ 557.70
5/18/2017	Stover, Kate	Discussion with D. Saran (Deloitte) related to Project Central to prep for broader roll-out of tool on 05/19 to enable recurring reporting with milestone tracking for use by OMB, Hacienda, and Governor's Office.	\$ 507.00	0.4	\$ 202.80
5/18/2017	Stover, Kate	Prepared for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) compiling information provided by Work streams including status, next steps, and week's actions items/accomplishments for week ending May 20.	\$ 507.00	0.8	\$ 405.60
5/18/2017	Stover, Kate	Meeting with A. Harrs and H. Marquez (both Deloitte) to discuss Revenue initiatives progress to date, metric information available, outstanding tasks, and issues for consideration/escalation to F. Pares F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 507.00	0.9	\$ 456.30
5/18/2017	Theocharidis, Costas	Develop the work plan for the cost reduction work stream per request by C. Kennedy (Deloitte), outlining key tasks for identifying/quantifying payroll savings, tracking cost savings for transitory employees, understanding A/P process.	\$ 507.00	2.3	\$ 1,166.10
5/18/2017	Young, Chris	Present project status to R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to outline transformation milestones at agency level, including progress to-date.	\$ 621.00	2.4	\$ 1,490.40
5/19/2017	Harrs, Andy	Call with K. Blair and T. Hurley to discuss follow-up items from status meeting with R. Maldonado (PR - Secretary of Treasury, CFO), specifically related to finance transformation, revenue initiatives for reporting to PROMESA board, and advisors.	\$ 621.00	1.0	\$ 621.00
5/19/2017	Marquez, Harry	Review revenue Initiative work plan to understand the impact of Collection Center to help assess efficiency of tax collections.	\$ 546.00	1.8	\$ 982.80
5/19/2017	Morla, Marcos	Review work plan for collect center revenue initiative to ascertain compliance with goals and timeframe as approved on the Fiscal Plan.	\$ 546.00	0.9	\$ 491.40
5/19/2017	Singh, Amit	Call with C. Pizzo (Deloitte) for project status update for the budget work stream.	\$ 546.00	0.3	\$ 163.80



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Date	Professional	Description	Rate	Hours	Fees
5/19/2017	Stover, Kate	Reviewed summary of agency cost consolidations achieved savings prepared by M. Gomez (Deloitte) for inclusion into updated project plan for all work streams per the request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.6	\$ 304.20
5/19/2017	Stover, Kate	Meeting with T. Hurley, J. Doyle, D. Saran, C. Young, H. Marquez, and E. Ramos (all Deloitte) to discuss walkthrough of project central platform to enable recurring reporting with milestone tracking for use by OMB, Hacienda, and Governor's Office.	\$ 507.00	0.9	\$ 456.30
5/19/2017	Stover, Kate	Drafted notes, action items, and concerns following meeting between T. Hurley (Deloitte) and C. Freire (Hacienda) related to use of Project Central for reporting capabilities.	\$ 507.00	0.4	\$ 202.80
5/19/2017	Stover, Kate	Identified work stream areas for increased/decreased staffing, analyzed impact of work stream adjustments to project financials, deliverable deadlines, and milestones to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.3	\$ 659.10
5/19/2017	Stover, Kate	Prepare for May-20 meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by updating work plan to include new information received related to additional analysis to assess reasonableness of tax revenue enhancement initiatives.	\$ 507.00	0.6	\$ 304.20
5/19/2017	Stover, Kate	Updated project plan for updates that will be needed to work plans for each of the 16 tax revenue enhancement initiatives, including reporting to PROMESA Oversight Board Advisors per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.6	\$ 304.20
5/19/2017	Young, Chris	Prepare agency consolidation task update, including agency level task organization for presentation to Hacienda and Fortaleza leadership.	\$ 621.00	0.8	\$ 496.80
5/20/2017	Blair, Kirk	Call with T. Hurley (Deloitte) to discuss status as of 5/19 of Revenue Enhancement Initiatives and FY17 actual / FY18 prospective Cost Reductions measures.	\$ 621.00	1.5	\$ 931.50
5/20/2017	Ferraro, Rick	Call with D Saran, J Wheelock, Y Badr, D Carey (all Deloitte) to understand status/quality of agency specific work plans and business cases.	\$ 585.00	1.6	\$ 936.00
5/20/2017	Marquez, Harry	Review revenue initiative work plan to understand the impact of Credit Bureaus to help assess impact of negotiations with credit agencies.	\$ 546.00	1.1	\$ 600.60
5/20/2017	Marquez, Harry	Call with T. Hurley and C. Young (Deloitte) to discuss current revenue initiatives work plan risk areas and recommendations as of 5/19.	\$ 546.00	1.0	\$ 546.00
5/20/2017	Stover, Kate	Meet with T. Hurley, A. Harris, C. Young, K. Blair, and J. Doyle (All Deloitte) to discuss status of the FY18 Budget analysis (including agencies that require additional data), timing for implementation of FY18 Revenue Initiatives in preparation for meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.3	\$ 659.10
5/22/2017	Blair, Kirk	Review process flow of manual liability tracking being used by Agencies to assess potential impact of unrecorded liabilities.	\$ 621.00	1.4	\$ 869.40

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Date	Professional	Description	Rate	Hours	Fees
5/22/2017	Blair, Kirk	Update work plan to add in additional information related to assessing and providing recommendations to implement adequate controls for contracts, liabilities tracking, and disbursements.	\$ 621.00	1.6	\$ 993.60
5/22/2017	Cortez, Berto	Review cost management analysis as of 5/19 related to accounts payable workflow for inclusion in O. Rodriguez (PR - Asst. Secretary of Central Accounting) update presentation.	\$ 585.00	0.7	\$ 409.50
5/22/2017	Cortez, Berto	Evaluate weekly progress update on supported payroll savings at the agencies, focused on inventory of unrecorded payables.	\$ 585.00	0.4	\$ 234.00
5/22/2017	Cortez, Berto	Review draft status report for payroll work stream for inclusion in R. Maldonado (PR - Secretary of Treasury, CFO) update.	\$ 585.00	0.8	\$ 468.00
5/22/2017	Cortez, Berto	Meeting with R. Maldonado and J. Aponte (OMB) to discuss contract support items requested from OMB.	\$ 585.00	0.4	\$ 234.00
5/22/2017	Ferraro, Rick	Review of Law 8 on Single Employer issues (creating Central Human Resources) in preparation for meeting with N. Irizarry and R. Pagan (Central Human Resources) related to transformation efforts related to employee consolidation.	\$ 585.00	1.9	\$ 1,111.50
5/22/2017	Harris, Andy	Prepare for meeting with PROMESA Oversight Board advisor by reviewing Title III to understand key points outlined that oversight board will be prioritizing for initial reporting related to FY17 cost reductions.	\$ 621.00	2.0	\$ 1,242.00
5/22/2017	Hurley, Timothy	Prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing internal status updates as of May-21 to provide updates on Transformation Budget Review process, Project Management Software, Liquidity position, Executive Order #1 / #9, Accounts Payable, and Contracts.	\$ 621.00	1.2	\$ 745.20
5/22/2017	Hurley, Timothy	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss update on Transformation Budget Review process, Project Management, Software, Liquidity position, Executive Order #1 / #9, Accounts Payable, and Contracts.	\$ 621.00	1.6	\$ 993.60
5/22/2017	Marquez, Harry	Review analysis of revenue to be produced by Gaming Machines license in order to increase government revenues.	\$ 546.00	1.5	\$ 819.00
5/22/2017	Marquez, Harry	Review analysis of commercial taxpayer profiling to help assess estimated increase of resources needed.	\$ 546.00	1.2	\$ 655.20
5/22/2017	Marquez, Harry	Meet with R. Maldonado, O. Rodriguez (PR - Asst. Secretary of Central Accounting), F. Pena (all Hacienda), T. Hurley, C. Young (all Deloitte) to provide update of government transformation, budget vs. actual, modified accrual, and revenue initiatives.	\$ 546.00	1.1	\$ 600.60
5/22/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, A. Singh, and E. O'Neal (all Deloitte) to discuss prior week's schedules on transitory employees, headcount, and target savings by agency in order to compare budget to FY17 actuals.	\$ 546.00	2.5	\$ 1,365.00

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5/22/2017	Stover, Kate	Provide feedback to R. Cortez on summary of Contract Work stream to highlight issues, accomplishments, and completed tasks to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.6	\$ 304.20
5/22/2017	Stover, Kate	Modify Contract Work stream agency-level work plan for inclusion in Project Central Tool to enable recurring reporting with milestone tracking for use by OMB, Hacienda, and Governor's Office.	\$ 507.00	0.4	\$ 202.80
5/22/2017	Stover, Kate	Refine recurring meeting agenda reporting package due to additional participants being included in Monday / Thursday status meetings per request by R. Maldonado (PR - Secretary of Treasury, CFO) to make meetings more relevant to all attendees and enable others to present topics of interest each week.	\$ 507.00	1.2	\$ 608.40
5/22/2017	Stover, Kate	Modify financial summary, budget to address contract modifications, including additional funding, modified work streams of emphasis, and realignment of staffing to enable preparation of weekly financial summaries for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.9	\$ 963.30
5/22/2017	Stover, Kate	Meeting with T. Hurley (Deloitte) to review refined recurring meeting agenda and reporting package due to additional participants being included in meeting per request by R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.8	\$ 405.60
5/22/2017	Stover, Kate	Meeting with K. Blair to discuss modified financial summary, budget to address contract modifications, including additional funding, modified work streams of emphasis, and realignment of staffing to enable preparation of weekly financial summaries for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.4	\$ 202.80
5/22/2017	Young, Chris	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) regarding schedule of deliverables for agency consolidation, including transformation initiatives.	\$ 621.00	1.3	\$ 807.30
5/23/2017	Blair, Kirk	Review modified accrual accounting methodology to understand implications for implementation at agency-level for Government of Puerto Rico.	\$ 621.00	1.1	\$ 683.10
5/23/2017	Cortez, Berto	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting), R. Cortez, T. Hurley (both Deloitte) to discuss cost reduction plans provided by agencies, coordinate review/assessment processes.	\$ 585.00	0.4	\$ 234.00
5/23/2017	Ferraro, Rick	Meeting with J Wheelock, D Saran, Y Badr, C Young (all Deloitte) to discuss progress of transformation analysis as well as design status report for meeting with I. Garcia (Fortaleza).	\$ 585.00	1.1	\$ 643.50
5/23/2017	Harris, Andy	Reviewed cash balance report for discussion with budget team.	\$ 621.00	1.0	\$ 621.00
5/23/2017	Hurley, Timothy	Draft email to respond to data request related to cancelled contracts from M. Blumenfeld (McKinsey).	\$ 621.00	0.2	\$ 124.20
5/23/2017	Hurley, Timothy	Review Carta Circular issued in support of cost reductions to assess areas of spend covered, including expected percentage reductions at Agency level.	\$ 621.00	0.6	\$ 372.60

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5/23/2017	Hurley, Timothy	Draft email to F. Pares (PR - Asst Secretary of Revenue, Tax Policy) and F. Pena (Director of Cash Management) to communicate instructions for court docket subscription process.	\$ 621.00	0.2	\$ 124.20
5/23/2017	Hurley, Timothy	Review "Reforma Tasa" presentation prepared by Government of Puerto Rico per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.8	\$ 496.80
5/23/2017	Hurley, Timothy	Review presentation for PROMESA financial advisors related to liquidity calculations, fiscal control measures, and outstanding issues per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.9	\$ 1,179.90
5/23/2017	Hurley, Timothy	Review Government Accounting Office study regarding the increased cost, including impact of potentially implementing "statehood" initiatives to assess applicability for Commonwealth of Puerto Rico.	\$ 621.00	0.4	\$ 248.40
5/23/2017	Hurley, Timothy	Review analysis from Government of Puerto Rico to assess potential impact on economy, including Retirement issues subject to Title 3.	\$ 621.00	0.7	\$ 434.70
5/23/2017	Young, Chris	Prepare status report for Governor outlining next steps on transformation efforts to be taken with OPE leadership.	\$ 621.00	1.4	\$ 869.40
5/24/2017	Ferraro, Rick	Call with C Young, J Wheelock (both Deloitte) to discuss path to potential solutions for information system to assist with tracking candidate employees for mobilization at agency level.	\$ 585.00	1.1	\$ 643.50
5/24/2017	Ferraro, Rick	Evaluate status of analysis/documentation on agency business cases, including communications strategy.	\$ 585.00	0.3	\$ 175.50
5/24/2017	Hurley, Timothy	Draft email in response to inquiry from Ernst & Young to outline current work being performed, including key points included in internal controls for contract authorization memo.	\$ 621.00	1.0	\$ 621.00
5/24/2017	Hurley, Timothy	Review analysis of accounts payable, payroll, and contracts control process to identify next steps and key issues for remediation at Agency level.	\$ 621.00	0.2	\$ 124.20
5/24/2017	Hurley, Timothy	Review document related to "Project Central" Software to assess viability for PROMESA Board request.	\$ 621.00	3.0	\$ 1,863.00
5/24/2017	Hurley, Timothy	Review draft report based on output from "Project Central" software tool to assess the level of visibility into work stream status to be utilized in Government of Puerto Rico.	\$ 621.00	0.8	\$ 496.80
5/24/2017	Hurley, Timothy	Draft email to R. Cruz (PR - Deputy Secretary of Treasury) regarding potential meeting with Congressmen in order to share their plans, obtain support from congress.	\$ 621.00	0.2	\$ 124.20
5/24/2017	Hurley, Timothy	Prepare agenda for weekly status meeting with R. Maldonado (PR - Secretary of Treasury, CFO), Financial Advisor (Conway MacKenzie), and PR Treasury staff to discuss Revenue initiatives, Budget to Actual and Rightsizing	\$ 621.00	0.7	\$ 434.70
5/24/2017	Hurley, Timothy	Review Puerto Rico newsfeed to understand case issue of Medicare included in proposed Federal budget to assess potential impact on Puerto Rico budget, including status of bankruptcy protection sought for pensions.	\$ 621.00	0.6	\$ 372.60
5/24/2017	Hurley, Timothy	Review updated forecast of Net Revenue for Fiscal Year 2017-18 prepared by Hacienda.	\$ 621.00	0.4	\$ 248.40

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5/25/2017	Doyle, John	Meeting with (Hacienda) R. Maldonado, F. Pena (Deloitte), and T. Hurley to review work stream updates.	\$ 585.00	1.1	\$ 643.50
5/25/2017	Ferraro, Rick	Prepare summary analysis to outline transformation accomplishments and key issues/constraints with business case development for presentation to agency leaders.	\$ 585.00	0.4	\$ 234.00
5/25/2017	Harris, Andy	Call with C. Stevens (Deloitte - Government Relations) to discuss top fiscal control measure priorities and potential meeting in Washington DC per request from R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.5	\$ 310.50
5/25/2017	Hurley, Timothy	Review analysis to assess next steps on payroll review being performed on the following agencies: education, health, corrections, police.	\$ 621.00	0.4	\$ 248.40
5/25/2017	Hurley, Timothy	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss presentation for upcoming meeting with PROMESA professionals - including current progress, update on budget approval process, liquidity, transformation, and single employer.	\$ 621.00	2.4	\$ 1,490.40
5/25/2017	Hurley, Timothy	Review status update on FY18 revenue initiative work plan to assess next steps, including key issues identified.	\$ 621.00	0.4	\$ 248.40
5/25/2017	Nguyen, Phuong	Meet with C. Kennedy (Deloitte) and K. Stover (Deloitte) to discuss current work plan requirements of each work stream in order to gain key milestones to present to Government of Puerto Rico Hacienda and Office of Management and Budget.	\$ 429.00	0.8	\$ 343.20
5/25/2017	Nguyen, Phuong	Create work plan to facilitate work stream walkthrough of government right-sizing, cost management, FY18 budget, FY18 revenue initiatives with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	1.2	\$ 514.80
5/25/2017	Shrestha, Ashish	Review the case docket for motions / orders for the week to identify key issues related to requirements to be recommended by the PROMESA Oversight Board	\$ 546.00	1.5	\$ 819.00
5/25/2017	Stover, Kate	Update long-term project work plan for Cost Management work stream to include revised tasks, progress to date, milestones, and preliminary metric information through 05/25.	\$ 507.00	1.6	\$ 811.20
5/26/2017	Blair, Kirk	Prepare outline of expected resourcing needs by level to do initial assessment of needs to migrate to Modified Accrual Accounting based on current practices (cash-basis).	\$ 621.00	1.6	\$ 993.60
5/26/2017	Stover, Kate	Update agency-level project work plan for Cost Management work stream to include revised tasks and progress of contractors assigned to each agency to assist with contract consolidation through 05/25.	\$ 507.00	0.7	\$ 354.90
5/29/2017	Morla, Marcos	Prepare presentation requested by R. Maldonado (PR - Secretary of Treasury, CFO) related to status and milestones completed on Revenue Enhancement initiatives.	\$ 546.00	2.6	\$ 1,419.60
5/30/2017	Hurley, Timothy	Review PROMESA memo dated 5/29 regarding revision to forecast, including proposed language to be added to budget resolutions.	\$ 621.00	0.5	\$ 310.50

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
5/30/2017	Hurley, Timothy	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss updates made to presentation that address key issues raised by N. Jaresko (PROMESA Executive Director) related to FY18 revenue initiatives.	\$ 621.00	1.2	\$ 745.20
5/30/2017	Kennedy, Cade	Update work plan for cost management work stream to incorporate into Project Central to report key milestones and performance indicators in order to present I. Garcia (Fortaleza).	\$ 546.00	1.2	\$ 655.20
5/30/2017	Stover, Kate	Identify key PROMESA reporting requirements per request from R. Maldonado (PR - Secretary of Treasury, CFO) through review of legislation, letters, and documentation sent between PROMESA/Governor to aid in the development of a structured organization capable of meeting the reporting cadence.	\$ 507.00	0.7	\$ 354.90
5/30/2017	Young, Chris	Meeting with I. Garcia (OPE) to discuss status of agency plans, including open items needed to update report to be provided to Hacienda leadership team.	\$ 621.00	1.5	\$ 931.50
5/31/2017	Cortez, Berto	Lead discussion with R. Pereira, C. Theocharidis (Deloitte) regarding 5/31 draft work flow process documentation changes, including agency level next steps.	\$ 585.00	1.2	\$ 702.00
5/31/2017	Doyle, John	Meeting with T. Hurley (Deloitte) and F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss FY18 budget reporting requirements, status of FY15 / 16 Audits, and Tax reform proposal.	\$ 585.00	1.6	\$ 936.00
5/31/2017	Harris, Andy	Review draft of status update prepared by internal work stream teams to assess whether it contains the necessary detail to provide transparency of progress to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.5	\$ 310.50
5/31/2017	Harris, Andy	Call with T. Hurley (Deloitte) and M. Yassin (AAFAF General Counsel) to discuss expected compensation procedures (timing of filing fee monthly fee statements, interim fee applications) to be filed with Court.	\$ 621.00	0.2	\$ 124.20
5/31/2017	Harris, Andy	Prepare for meeting with A Mendez, M. Garces, and M. Yassin (AAFAF General Counsel) by outlining key reporting requirements, timing of reporting, and variance allowances by expense category as outlined by PROMESA Oversight Board for FY18.	\$ 621.00	0.5	\$ 310.50
5/31/2017	Hurley, Timothy	Prepare for meeting with A. Mendez (Manager AAFAF), M. Yassin (AAFAF General Counsel), C. Frederique ( Manager AAFAF), and M. Garces (AAFAF Manager) by reviewing financial reporting deficiencies identified in order to discuss formal reporting requests as outlined by M. Blumenfeld (McKinsey) and O. Shah (McKinsey) as advisors to PROMESA.	\$ 621.00	0.4	\$ 248.40
5/31/2017	Stover, Kate	Research of PROMESA reporting requirements per request from R. Maldonado (PR - Secretary of Treasury, CFO) through review of legislation, letters, and documentation sent between PROMESA/Governor to aid in the development of a structured approach to meet upcoming reporting deadlines and provide visibility into future reporting required by PROMESA board.	\$ 507.00	2.9	\$ 1,470.30

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Stover, Kate	Prepared summary of PROMESA reporting requirements per request from R. Maldonado (PR - Secretary of Treasury, CFO) to aid in the development of a structured approach to meet upcoming reporting deadlines and provide visibility into future reporting required by PROMESA board.	\$ 507.00	2.1	\$ 1,064.70

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<b>TOTAL MAY STATEMENT PERIOD - PLAN, SUPERVISE AND REVIEW</b>				<b>268.8</b>	<b>\$ 152,654.40</b>
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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Badr, Yasmin	Prepare analysis to track ongoing government transformation activities at the agency level for Associate Secretary to the Government I. Garcia (Fortaleza).	\$ 366.00	2.1	\$ 768.60
5/3/2017	Badr, Yasmin	Create organizational chart of individuals executing government transformation for Associate Secretary to the Government I. Garcia (Fortaleza).	\$ 366.00	1.9	\$ 695.40
5/3/2017	Badr, Yasmin	Develop analysis to track cross-government transformation initiatives related to mobilization, integration, externalization, and footprint reduction for the Associate Secretary to the Government I. Garcia (Fortaleza).	\$ 366.00	1.8	\$ 658.80
5/3/2017	Badr, Yasmin	Update the 5/3 template tracking agency level transformation activities based on feedback received from the Fortaleza team: I. Garcia, Y. Diaz, F. Figueroa, R. Cabrera on 5/3.	\$ 366.00	1.7	\$ 622.20
5/3/2017	Badr, Yasmin	Update the 5/3 template tracking government wide transformation initiatives based on feedback received from the Fortaleza team: I. Garcia, Y. Diaz, F. Figueroa, R. Cabrera.	\$ 366.00	1.4	\$ 512.40
5/3/2017	Badr, Yasmin	Conduct research on strategies for utilizing existing workforce to fill vacant positions during government restructuring.	\$ 366.00	1.1	\$ 402.60
5/3/2017	Saran, Daljeet	Discuss Transformation work plan with I. Garcia, Y. Diaz, R. Cabrera (all Fortaleza) related to DDEC planning sessions on May 9th.	\$ 546.00	2.7	\$ 1,474.20
5/3/2017	Saran, Daljeet	Review AAFAF submission requirements for April 30, 2017 to assess whether the Agencies (from DDEC, DPS, Familia) have provided the requisite level of detail related to their data inventory (description of services provided by agency).	\$ 546.00	2.4	\$ 1,310.40
5/3/2017	Saran, Daljeet	Discuss Project Central reporting capabilities related to work stream status, progress reports to four Agencies (DDEC, Familia, Human Resources, DPS) with I. Garcia, Y. Diaz (all Fortaleza)	\$ 546.00	1.7	\$ 928.20
5/3/2017	Wheelock, John	Meet with I. Garcia (Fortaleza) and agency head to discuss upcoming Transformation activities - development of business cases, outreach for key information including inventory of services provided, and timelines for key milestones for reporting to PROMESA Oversight Board.	\$ 429.00	3.1	\$ 1,329.90
5/3/2017	Wheelock, John	Prepare analysis of Service Center Integration (CSI) to assess potential savings - scenario testing to establish range of savings.	\$ 429.00	2.8	\$ 1,201.20
5/3/2017	Wheelock, John	Review data request list to be included in Services inventory deliverable for each agency to understand what services are being provided.	\$ 429.00	2.2	\$ 943.80
5/3/2017	Wheelock, John	Meet with I. Garcia (Fortaleza) to debrief with her regarding the weekly meeting with all Transformation drivers in order to determine next steps in creating detailed business cases on major cost saving initiatives	\$ 429.00	0.9	\$ 386.10
5/3/2017	Young, Chris	Meeting with I. Garcia (Fortaleza), M. Gonzalez (AFAAF) to discuss transformation plans, including expected milestones.	\$ 621.00	1.9	\$ 1,179.90

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/3/2017	Young, Chris	Development of transformation presentation for Government to present results of initial cost cutting actions.	\$ 621.00	1.6	\$ 993.60
5/3/2017	Young, Chris	Discussion with O. Rodriguez (PR - Asst. Secretary of Central Accounting) regarding transformation financial data, including schedule of preparation of agency information.	\$ 621.00	0.4	\$ 248.40
5/4/2017	Badr, Yasmin	Develop presentation to outline methodologies that can be leveraged to track metrics for transformation agencies plus cross-government initiatives, for I. Garcia (Fortaleza) to implement.	\$ 366.00	1.9	\$ 695.40
5/4/2017	Badr, Yasmin	Review latest master implementation plan provided by I. Garcia (Fortaleza) to identify key transformation milestones, assess feasibility of planned timelines to attain cost savings as part of government transformation.	\$ 366.00	1.6	\$ 585.60
5/4/2017	Badr, Yasmin	Develop presentation outlining the Project Central implementation tracking/reporting functionalities for I. Garcia (Fortaleza) to present to Governor R. Rossello on 5/10, in order to gain approval for use of tool to track progress of transformation activities.	\$ 366.00	1.3	\$ 475.80
5/4/2017	Badr, Yasmin	Prepare analysis of completed transformation activities related to headcount, facilities, services, in master implementation plan provided by I. Garcia (Fortaleza) to benchmark actual progress against planned progress for I. Garcia (Fortaleza) to review to ensure timely execution of government transformation.	\$ 366.00	1.2	\$ 439.20
5/4/2017	Badr, Yasmin	Update the 5/3 template tracking cross-government transformation initiatives to incorporate feedback from I. Garcia (Fortaleza) on 5/4.	\$ 366.00	0.8	\$ 292.80
5/4/2017	Badr, Yasmin	Develop presentation outlining the Project Central implementation tracking/reporting functionalities to present to I. Garcia, Y. Diaz, F. Figueroa, R. Cabrera (all Fortaleza) for consideration to use to track progress of transformation activities.	\$ 366.00	1.4	\$ 512.40
5/4/2017	Badr, Yasmin	Conduct research on employee mobilization/ redeployment strategies based on discussion with I. Garcia (Fortaleza) on 5/3.	\$ 366.00	1.1	\$ 402.60
5/4/2017	Badr, Yasmin	Conduct research per I. Garcia's (Fortaleza) ask on 5/1 to identify a business case supporting the no lay-off approach during government transformation.	\$ 366.00	0.7	\$ 256.20
5/4/2017	Ferraro, Rick	Outline research objectives for Y. Badr of Deloitte to add to workforce mobilization analysis.	\$ 585.00	0.2	\$ 117.00
5/4/2017	Werley, Trey	Develop analysis for future real estate locations for DPS, DDEC, Family agencies.	\$ 366.00	1.7	\$ 622.20
5/4/2017	Werley, Trey	Develop real estate location analysis for DPS, DDEC, Family agencies at the request of client.	\$ 366.00	2.3	\$ 841.80
5/4/2017	Werley, Trey	Develop feasibility analysis to be run for DPS, DDEC, Family in regards to real estate consolidation.	\$ 366.00	2.1	\$ 768.60
5/4/2017	Werley, Trey	Research plan for Puerto Rico with regards to real estate consolidation in order to work into the presentation on the approach for client consideration.	\$ 366.00	1.9	\$ 695.40
5/4/2017	Werley, Trey	Meeting with R. Cabrera (Fortaleza) regarding the real estate consolidation strategy to set next steps.	\$ 366.00	2.1	\$ 768.60

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/4/2017	Wheelock, John	Create updated template for data request for agency services to include key cost savings initiatives with R. Cabrera (Fortaleza).	\$ 429.00	1.5	\$ 643.50
5/4/2017	Wheelock, John	Create example templates for business case creation for individual agencies with R. Cabrera and Y. Diaz (Fortaleza).	\$ 429.00	0.7	\$ 300.30
5/4/2017	Wheelock, John	Prepare schedule of meetings with Agency heads and Fortaleza liaisons (R. Cabrera) to obtain input is obtained to develop business cases to support Finance Transformation efforts.	\$ 429.00	0.6	\$ 257.40
5/4/2017	Wheelock, John	Prepare analysis of consolidated information needed to build business cases for Agencies to prioritize data request outreach.	\$ 429.00	1.6	\$ 686.40
5/4/2017	Wheelock, John	Develop presentation to show potential integration of services for DPS that can be used for other agencies.	\$ 429.00	2.8	\$ 1,201.20
5/4/2017	Wheelock, John	Develop framework to analyze personnel information for Familia in order to track attrition savings over time.	\$ 429.00	1.6	\$ 686.40
5/4/2017	Young, Chris	Prepare open items related to transformation, including impact on milestones for agencies for Hacienda goal setting.	\$ 621.00	1.8	\$ 1,117.80
5/4/2017	Young, Chris	Meeting with R. Maldonado and O. Rodriguez (PR - Asst. Secretary of Central Accounting) to discuss agency level transformation plans, including outstanding items within the agency transformation portfolio.	\$ 621.00	1.9	\$ 1,179.90
5/5/2017	Badr, Yasmin	Review analysis of current agency staffing model to identify data points requiring I. Garcia's (Fortaleza) follow-up in master implementation plan.	\$ 366.00	1.7	\$ 622.20
5/5/2017	Badr, Yasmin	Update presentation outlining the Project Central implementation tracking/reporting functionalities to incorporate feedback from I. Garcia (Fortaleza) to present to Governor R. Rossello on 5/10, in order to gain approval for use of tool to track progress of transformation activities.	\$ 366.00	1.4	\$ 512.40
5/5/2017	Badr, Yasmin	Update presentation containing strategies for tracking metrics at the agency, including government wide level.	\$ 366.00	1.2	\$ 439.20
5/5/2017	Badr, Yasmin	Update tracker for specific transformation activities at the agency level using Department of Family implementation plan.	\$ 366.00	1.3	\$ 475.80
5/5/2017	Badr, Yasmin	Update presentation created on 5/4 on Project Central capabilities.	\$ 366.00	1.1	\$ 402.60
5/5/2017	Badr, Yasmin	Conduct research on risks and mitigation strategies for deploying existing employees into new roles to develop a business case for mobilization.	\$ 366.00	1.8	\$ 658.80
5/5/2017	Badr, Yasmin	Meet with Fortaleza team I. Garcia, R. Cabrera, F. Figueroa, and Y. Diaz to discuss deliverables needed for the transformation kick-off meetings with the 3 transformation agencies planned for the week of 5/8.	\$ 366.00	0.7	\$ 256.20
5/5/2017	Badr, Yasmin	Discuss with R. Pagan (Administration of Human Resources & Legal Affairs) the ongoing activities for the government transformation single employer initiative.	\$ 366.00	0.8	\$ 292.80
5/5/2017	Ferraro, Rick	Develop analysis of cost structure that compares fund sources to types of cost to illustrate sources of savings in the Fiscal Plan.	\$ 585.00	1.2	\$ 702.00

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/5/2017	Ferraro, Rick	Conference call with C. Ramos (Deloitte) to discuss best practices to apply to Puerto Rico mobilization analysis.	\$ 585.00	0.6	\$ 351.00
5/5/2017	Ferraro, Rick	Evaluation of analysis on workforce mobilization to assess the quality of the government's workforce mobilization initiative.	\$ 585.00	0.6	\$ 351.00
5/5/2017	Ferraro, Rick	Prepare questions related to Government Transformation work stream on analysis of Fiscal Plan related to Government Transformation.	\$ 585.00	0.4	\$ 234.00
5/5/2017	Ferraro, Rick	Prepare email to Y. Badr (Deloitte) with feedback on transformation analysis on practices on mobilization strategies.	\$ 585.00	0.3	\$ 175.50
5/5/2017	Ferraro, Rick	Analyze components of \$90M savings in FY18 Fiscal Plan for comparison to Government Transformation analysis.	\$ 585.00	0.1	\$ 58.50
5/5/2017	Saran, Daljeet	Develop contracts data template to obtain that the required data from the 3 agencies (DDEC, Familia, DPS) being asked to submit data by May 11th to meet the AAFAF submission deadline.	\$ 546.00	1.9	\$ 1,037.40
5/5/2017	Saran, Daljeet	Develop dashboard framework to show progress in collecting the relevant contracts data to meet the May 11th AAFAF submission.	\$ 546.00	1.5	\$ 819.00
5/5/2017	Saran, Daljeet	Prepare analysis related to agency level contracted services data to identify areas of high dollar spend	\$ 546.00	2.3	\$ 1,255.80
5/5/2017	Saran, Daljeet	Meet with C. Young, R. Ferraro, J. Wheelock (all from Deloitte) to prepare for May 8th meeting with I. Garcia, Y. Diaz (all from Fortaleza) to discuss rollout of Project Central tool to Department of Familia.	\$ 546.00	1.0	\$ 546.00
5/5/2017	Saran, Daljeet	Create work plan structure in Project Central for evaluation/loading of work plans for agencies (DDEC, DPS, Familia) to track milestones, work stream status.	\$ 546.00	1.9	\$ 1,037.40
5/5/2017	Saran, Daljeet	Prepare template for agency work plans (DDEC) for collection of data for Project Central to track work stream progress as of 5/04.	\$ 546.00	1.6	\$ 873.60
5/5/2017	Werley, Trey	Analyze contract information by agency, sorting by ownership of procurement officers for client update on ownership.	\$ 366.00	1.8	\$ 658.80
5/5/2017	Werley, Trey	Assess data received from Fortaleza related to contracts to provide status update to client.	\$ 366.00	2.0	\$ 732.00
5/5/2017	Werley, Trey	Analyze contract data received in order to organize into the various approaches available for client evaluation.	\$ 366.00	1.9	\$ 695.40
5/5/2017	Werley, Trey	Develop Fortaleza presentation to identify the contract data received from the agency level.	\$ 366.00	1.9	\$ 695.40
5/5/2017	Werley, Trey	Meeting with D. Saran (Deloitte) to discuss the agency contract information received and how to use the data for improvement of client contracting.	\$ 366.00	2.1	\$ 768.60
5/5/2017	Wheelock, John	Analyze agency contracts information received from the Office of Budget Management and incorporate into 30/60/90 day planning collaboration with OMB.	\$ 429.00	1.8	\$ 772.20
5/5/2017	Wheelock, John	Analyze Familia personnel information for total addressable employee salary and potential cost reduction areas.	\$ 429.00	1.7	\$ 729.30
5/5/2017	Wheelock, John	Meet with I. Garcia (Fortaleza) to plan 30/60/90 day agenda for Transformation agencies.	\$ 429.00	0.5	\$ 214.50

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Date	Professional	Description	Rate	Hours	Fees
5/5/2017	Wheelock, John	Draft email to Y. Diaz (Fortaleza) to outline key information that will be discussed at upcoming meetings with Familia (personnel files) and Department of Economic Development (facility rents).	\$ 429.00	0.5	\$ 214.50
5/5/2017	Wheelock, John	Update 30/60/90 day strategic framework to include feedback from Dept. of Economic Development related to cost savings for presentation to I. Garcia (Fortaleza).	\$ 429.00	2.2	\$ 943.80
5/5/2017	Wheelock, John	Create framework for services savings for both personnel and non personnel for presentation to I. Garcia (Fortaleza).	\$ 429.00	1.6	\$ 686.40
5/5/2017	Young, Chris	Review of agency level transformation timeline to assess key milestones for collecting of data needed to assess headcount plans, consolidation of facilities for FY18.	\$ 621.00	0.9	\$ 558.90
5/6/2017	Ferraro, Rick	Review draft summary chart of 30/60/90 plan to provide comments to J. Wheelock.	\$ 585.00	0.5	\$ 292.50
5/6/2017	Wheelock, John	Analyze Familia personnel data to create visual presentation for Y. Diaz (Fortaleza) on addressable spend.	\$ 429.00	2.1	\$ 900.90
5/7/2017	Ferraro, Rick	Review updated draft of 30/60/90 plan components related to transformation efforts before presentation to Fortaleza.	\$ 585.00	0.2	\$ 117.00
5/7/2017	Ferraro, Rick	Call with D. Saran (Deloitte) to assess demo of project management system, including planning next steps to be presented to Governor.	\$ 585.00	0.2	\$ 117.00
5/7/2017	Ferraro, Rick	Prepare email to Y. Badr, J. Wheelock, D. Saran, D. Carey, C. Young (all Deloitte) outlining analyses on service consolidations, including mobilization initiatives that are included in next steps.	\$ 585.00	0.2	\$ 117.00
5/7/2017	Wheelock, John	Prepare Familia personnel data for presentation to I. Garcia (Fortaleza) on addressable spend on salary.	\$ 429.00	1.2	\$ 514.80
5/7/2017	Wheelock, John	Create analysis on mobilization for Department of Police showing anticipated reduction in total salary costs due to attrition.	\$ 429.00	1.3	\$ 557.70
5/8/2017	Badr, Yasmin	Prepare for meeting with human capital C. Ramos (Deloitte) to obtain strategies for workforce mobilization by drafting report on research findings and outstanding questions.	\$ 366.00	0.9	\$ 329.40
5/8/2017	Badr, Yasmin	Create presentation on the cost savings approach to government transformation (focused on contracts, headcount, facilities, services) for I. Garcia (Fortaleza) to present at the 5/12 kick-off meetings with the three transformation agencies.	\$ 366.00	1.6	\$ 585.60
5/8/2017	Badr, Yasmin	Update 5/12 kickoff meeting presentation with the 3 transformation agencies.	\$ 366.00	1.4	\$ 512.40
5/8/2017	Badr, Yasmin	Prepare for meeting with Fortaleza team: I. Garcia, R. Cabrera, F. Figueroa, Y. Diaz to discuss next steps government transformation by updating the 30-60-90 day transformation work stream plan.	\$ 366.00	1.3	\$ 475.80
5/8/2017	Badr, Yasmin	Develop presentation on execution risk for transformation by agency based on the master implementation plan.	\$ 366.00	1.1	\$ 402.60
5/8/2017	Badr, Yasmin	Provide feedback on areas for improvement in the master implementation plan.	\$ 366.00	1.9	\$ 695.40

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/8/2017	Badr, Yasmin	Update the tracker for cross-government initiatives based on discussion with I. Garcia (Fortaleza).	\$ 366.00	0.6	\$ 219.60
5/8/2017	Badr, Yasmin	Update the tracker for agency level transformation activities based on discussion with I. Garcia (Fortaleza).	\$ 366.00	1.2	\$ 439.20
5/8/2017	Ferraro, Rick	Discuss with T. Hurley and C. Young (Deloitte) requirements for support on Government Transformation for analysis requested by R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 585.00	0.4	\$ 234.00
5/8/2017	Ferraro, Rick	Review draft components of Government Transformation 30/60/90 day plan for inclusion in Fortaleza presentation.	\$ 585.00	0.4	\$ 234.00
5/8/2017	Ferraro, Rick	Assess components of Fiscal Plan to evaluate nature of estimates, including need for transformation component refinements.	\$ 585.00	0.8	\$ 468.00
5/8/2017	Ferraro, Rick	Prepare calculations spreadsheet to capture attrition savings potential, including testing sensitivity of savings to attrition rate variability.	\$ 585.00	0.2	\$ 117.00
5/8/2017	Ferraro, Rick	Review draft material for transformation weekly status meeting with C. Young, J. Wheelock, and Y. Badr (Deloitte) to prepare agenda and implementation risk framework, including outline of the project management system for meeting with the Governor.	\$ 585.00	1.8	\$ 1,053.00
5/8/2017	Ferraro, Rick	Conduct meeting on organizational consolidations with I. Garcia, R. Cabrera, Y. Roman, and F. Figueroa (Fortaleza) to address progress on transformation efforts.	\$ 585.00	1.6	\$ 936.00
5/8/2017	Ferraro, Rick	Meeting to discuss budget development with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Revenue, Tax Policy), and I. Garcia (Fortaleza) to update FY18 plan based on new financial data.	\$ 585.00	1.6	\$ 936.00
5/8/2017	Saran, Daljeet	Review analysis showing inventory of agency services for DPS (Public Safety), DDEC (Economic Development), Familia to assess completeness for major services provided for May 11th AAFAF submission.	\$ 546.00	2.0	\$ 1,092.00
5/8/2017	Saran, Daljeet	Meet with C. Young, R. Ferraro, J. Wheelock, Y. Badr (all from Deloitte) to review action items needed in order to facilitate Integrated Services Centers (CSI) meeting on May 11th.	\$ 546.00	1.0	\$ 546.00
5/8/2017	Saran, Daljeet	Prepare work plan data for DDEC to enable agency to submit data for inclusion in Project Central to provide regular updates that show % complete, start dates, and end dates.	\$ 546.00	1.7	\$ 928.20
5/8/2017	Saran, Daljeet	Prepare sample analysis report generated by Project Central that shows the status of a project's percentage of completion to assess further customization for Agency use.	\$ 546.00	1.9	\$ 1,037.40
5/8/2017	Saran, Daljeet	Review inventory data submitted by Dept. of Familia to identify key statistics that should be included in reporting to show progress being made by Agency with regards to overall Transformation efforts.	\$ 546.00	1.4	\$ 764.40
5/8/2017	Saran, Daljeet	Meet with I. Garcia, R. Cabrera, Y. Diaz (all from Fortaleza), R. Ferraro, C. Young, Y. Badr (all from Deloitte) to discuss historical employee attrition data for FY2015 - 2016 for inclusion in analysis of potential payroll savings.	\$ 546.00	1.0	\$ 546.00

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Date	Professional	Description	Rate	Hours	Fees
5/8/2017	Werley, Trey	Analyze contract data related to contracting strategy for DPS, DDEC, and Family agencies so as to provide feedback to client.	\$ 366.00	1.9	\$ 695.40
5/8/2017	Werley, Trey	Develop presentation for discussion/meetings with Fortaleza regarding contracting process.	\$ 366.00	1.1	\$ 402.60
5/8/2017	Werley, Trey	Meet with I. Garcia, Y. Diaz (both Fortaleza), C. Young, R. Ferraro (both Deloitte) to develop agenda for meetings with transformation agencies to discuss cost savings approach to government transformation (focused on contracts, headcount, facilities, services).	\$ 366.00	0.9	\$ 329.40
5/8/2017	Werley, Trey	Research Congressional Task Force to develop a perspective on government leadership opportunities for discussion with client.	\$ 366.00	2.1	\$ 768.60
5/8/2017	Wheelock, John	Conduct analysis on Familia personnel for addressable spend and targeted cost reductions.	\$ 429.00	1.4	\$ 600.60
5/8/2017	Wheelock, John	Meeting at Fortaleza with I. Garcia (Fortaleza) regarding Familia business case on facilities integration.	\$ 429.00	1.5	\$ 643.50
5/8/2017	Wheelock, John	Create framework for managing risk that initiatives do not deliver fully on anticipated savings in order to create contingency planning for presentation to R. Cabrera (Fortaleza).	\$ 429.00	1.2	\$ 514.80
5/8/2017	Wheelock, John	Outline framework for agency cost savings process.	\$ 429.00	0.6	\$ 257.40
5/8/2017	Wheelock, John	Prepare frameworks on risk management 30/60/90 day planning for Fortaleza meeting with I. Garcia.	\$ 429.00	0.7	\$ 300.30
5/8/2017	Young, Chris	Meeting with M. Santos (Dept. of Familia), I. Garcia (Fortaleza), to prepare for agency meeting with AAFAF regarding key transformation objectives, including milestones to assess progress.	\$ 621.00	2.4	\$ 1,490.40
5/8/2017	Young, Chris	Meeting with M. Santos (Dept. of Familia) to discuss key agency-level objectives within the broader transformation to understand the variability within the objectives.	\$ 621.00	1.1	\$ 683.10
5/8/2017	Young, Chris	Meet with Y. Diaz (DDEC) to discuss expected outcomes at the agency level in order to understand the level of visibility into priorities for the transformation efforts.	\$ 621.00	1.9	\$ 1,179.90
5/9/2017	Badr, Yasmin	Review PCo (contracts database) to identify contract data not provided by the agencies in the Financial Controller's office regarding per I. Garcia (Fortaleza) request to identify greater opportunities for savings.	\$ 366.00	2.3	\$ 841.80
5/9/2017	Badr, Yasmin	Develop report on the progress of the cross-government transformation initiatives as requested by I. Garcia (Fortaleza) for meeting with Governor R. Rossello on 5/10.	\$ 366.00	1.4	\$ 512.40
5/9/2017	Badr, Yasmin	Call with human capital specialist C. Ramos (Deloitte) to identify strategies for successful employee mobilization to include in research report.	\$ 366.00	1.8	\$ 658.80
5/9/2017	Badr, Yasmin	Update presentation outlining the cost savings approach to government transformation (focused on contracts, headcount, facilities, services) to include execution activities, to prepare for 5/12 kick-off meetings with the transformation agencies, I. Garcia, Y. Diaz, F. Figueroa, R. Cabrera (all Fortaleza).	\$ 366.00	2.6	\$ 951.60



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5/9/2017	Badr, Yasmin	Prepare draft report for deliverable to I. Garcia (Fortaleza) on employee mobilization /redeployment based on research conducted and insights from human capital specialist C. Ramos.	\$ 366.00	1.9	\$ 695.40
5/9/2017	Ferraro, Rick	Meeting with C. Young (Deloitte) to discuss results of meeting with R. Maldonado (Secretary of Treasury), including updated data to be included in analyses.	\$ 585.00	0.9	\$ 526.50
5/9/2017	Ferraro, Rick	Develop outline of Government Transformation objectives based on agency level meetings for inclusion in presentation to Fortaleza.	\$ 585.00	0.6	\$ 351.00
5/9/2017	Ferraro, Rick	Review updated agency level transformation presentation to include new detailed information on transformation efforts.	\$ 585.00	0.6	\$ 351.00
5/9/2017	Ferraro, Rick	Meeting with C. Young, T. Hurley, J. Doyle, K. Stover, and J. Vazquez-Rivera (Deloitte) to discuss data gathering process related to contract data for inclusion in presentation to Fortaleza.	\$ 585.00	1.1	\$ 643.50
5/9/2017	Ferraro, Rick	Develop agenda for agency visits, including data request lists to understand status of Government Transformation initiatives.	\$ 585.00	0.2	\$ 117.00
5/9/2017	Ferraro, Rick	Develop work plan to address data sources on contracts, including next steps for distribution to agencies in advance of presentations.	\$ 585.00	0.5	\$ 292.50
5/9/2017	Ferraro, Rick	Meeting with M. Santos, V. Rodriguez (both Familia) R. Cabrera (Fortaleza) to discuss Finance, HR, and Contracts/Procurement for inclusion of data in next steps for government transformation.	\$ 585.00	2.4	\$ 1,404.00
5/9/2017	Ferraro, Rick	Meeting with Y. Diaz (DDEC) to discuss Economic Development (DDEC) agencies, Finance, Human Resources, and Legal units to evaluate operations, including development of next steps for government transformation.	\$ 585.00	2.1	\$ 1,228.50
5/9/2017	Saran, Daljeet	Review analysis of 30/60/90 day work plan for each agency with R. Ferraro, J. Wheelock, T. Werley, Y. Badr (all from Deloitte) to assess risks associated to DDEC, DPS, Familia, and Human Resources that would impact upcoming milestones.	\$ 546.00	0.5	\$ 273.00
5/9/2017	Saran, Daljeet	Prepare document outlining configuration and practices for meeting with DDEC agency on transformation efforts focused on outsourcing / externalizing key initiatives in order to present to I. Garcia (Fortaleza).	\$ 546.00	1.0	\$ 546.00
5/9/2017	Saran, Daljeet	Prepare documentation to be used by Dept. of Familia agency with respect to Agency's four key initiatives Transformation platform in order to present to I. Garcia (Fortaleza).	\$ 546.00	1.0	\$ 546.00
5/9/2017	Saran, Daljeet	Meet with C. Young, R. Ferraro, J. Wheelock, T. Werley, Y. Badr (all from Deloitte) to discuss governance structure between OPE, OMB, and Hacienda in order to present to I. Garcia (Fortaleza).	\$ 546.00	1.1	\$ 600.60

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Date	Professional	Description	Rate	Hours	Fees
5/9/2017	Saran, Daljeet	Meet with DDEC agency personnel (30+ attendees, including Y. Diaz (Fortaleza), R. Cabrera (Fortaleza)) to discuss key items in the Transformation effort, with focus on key cost reduction and revenue initiatives to stimulate economic growth.	\$ 546.00	1.8	\$ 982.80
5/9/2017	Saran, Daljeet	Meet with Familia agency personnel (15+ attendees, including Y. Diaz (Fortaleza), R. Cabrera (Fortaleza)) to discuss agency transformation efforts focused on transparency and skills-based workforce.	\$ 546.00	1.6	\$ 873.60
5/9/2017	Saran, Daljeet	Prepare analysis on "Employee Mobilization" with C. Ramos (Fortaleza) and Y. Akoto (Deloitte) in order to present to DDEC, DPS, Familia, and Human Resources with respect to headcount initiative to project cost savings.	\$ 546.00	1.0	\$ 546.00
5/9/2017	Saran, Daljeet	Meet with R. Ferraro, K. Stover, C. Kennedy, M. Diaz (all from Deloitte) to discuss contracts in relation to overall government spending, consolidation in order to present to I. Garcia (Fortaleza).	\$ 546.00	1.0	\$ 546.00
5/9/2017	Werley, Trey	Meeting with M. Santos (Familia) agency to review ownership responsibilities, status, and reporting responsibilities related to contracting process.	\$ 366.00	2.3	\$ 841.80
5/9/2017	Werley, Trey	Meeting with Y. Diaz (DDEC) to cover continuous measuring of savings responsibilities moving forward.	\$ 366.00	1.8	\$ 658.80
5/9/2017	Werley, Trey	Meeting with M. Santos (Familia) to discuss key topics on facilities & services, who owns them, actions that need to be taken, and additional data required.	\$ 366.00	2.0	\$ 732.00
5/9/2017	Werley, Trey	Meeting with M. Santos (Familia) to discuss key topics on headcount, contracts, and additional data required.	\$ 366.00	2.2	\$ 805.20
5/9/2017	Werley, Trey	Meeting with Y. Diaz (DDEC) to discuss ownership responsibilities, status, and reporting responsibilities related to facilities & services.	\$ 366.00	1.7	\$ 622.20
5/9/2017	Wheelock, John	Analyze potential savings in the Police Department from mobilization of office staff to field officers to determine potential impact on overtime.	\$ 429.00	0.4	\$ 171.60
5/9/2017	Wheelock, John	Call with R. Ferraro, C. Young, and D. Saran regarding mobilization with internal Deloitte subject matter specialist Y. Akoto	\$ 429.00	0.5	\$ 214.50
5/9/2017	Wheelock, John	Discuss agenda with R. Cabrera (Fortaleza) for individual Transformation sub-agency meetings with 2 page presentation for kickoff.	\$ 429.00	1.2	\$ 514.80
5/9/2017	Wheelock, John	Meet with Y. Diaz (Fortaleza) with the Department of Economic Development for Transformation kickoff.	\$ 429.00	1.4	\$ 600.60
5/9/2017	Wheelock, John	Meet with F. Santiago (Fortaleza) and Familia agency heads regarding transformation kickoff.	\$ 429.00	1.8	\$ 772.20
5/9/2017	Wheelock, John	Meet with I. Garcia, R. Cabrera, Y. Diaz, and F. Santiago (Fortaleza) to discuss key initiatives aimed at driving cost savings targets above \$1M that specific agency heads are responsible for	\$ 429.00	0.6	\$ 257.40
5/9/2017	Wheelock, John	Meet with officials in the Department of Economic Development offices with Y. Diaz (Fortaleza) on business case creation.	\$ 429.00	0.6	\$ 257.40
5/9/2017	Wheelock, John	Develop initial slides on right-sizing framework for agency transformation kickoff meetings.	\$ 429.00	0.9	\$ 386.10

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Date	Professional	Description	Rate	Hours	Fees
5/9/2017	Wheelock, John	Prepare analysis on right-sizing frameworks to be distributed to agency drivers, sponsors in meetings lead by I. Garcia (Fortaleza) with Transformation agencies	\$ 429.00	0.3	\$ 128.70
5/9/2017	Wheelock, John	Outline structure between OPE, OMB, and Hacienda teams for presentation to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.7	\$ 300.30
5/9/2017	Young, Chris	Meeting at Familia HQ to cover objectives of the transformation, including agency level milestones.	\$ 621.00	0.9	\$ 558.90
5/9/2017	Young, Chris	Working session with I. Garcia (Fortaleza) to update presentation addressing the internal oversight/reporting structure to Familia department heads.	\$ 621.00	1.1	\$ 683.10
5/9/2017	Young, Chris	Development of document outlining agency level responsibility for transformation initiative reporting at request of I. Garcia (Fortaleza Secretary).	\$ 621.00	1.6	\$ 993.60
5/9/2017	Young, Chris	Meeting to discuss budget model for transformation activities of DDEC, DPS, and Familia with I. Garcia, R. Cabrera, and Y. Diaz (Fortaleza).	\$ 621.00	1.4	\$ 869.40
5/10/2017	Badr, Yasmin	Prepare presentation on the implementation of Integrated Service Centers as requested by Secretary of Treasury R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	2.4	\$ 878.40
5/10/2017	Badr, Yasmin	Update interface in Project Central for Integrated Service Centers to reflect progress to date.	\$ 366.00	2.6	\$ 951.60
5/10/2017	Badr, Yasmin	Update interface in Project Central for Department of Economic Development to reflect progress to date for every action item in the implementation plan.	\$ 366.00	2.3	\$ 841.80
5/10/2017	Badr, Yasmin	Update interface in Project Central for Department of Family to reflect progress to date for every action item documented in the implementation plan.	\$ 366.00	1.6	\$ 585.60
5/10/2017	Badr, Yasmin	Review updated version of master implementation plan provided by Fortaleza team (I. Garcia, R. Cabrera, Y. Diaz, F. Figueroa).	\$ 366.00	1.1	\$ 402.60
5/10/2017	Ferraro, Rick	Draft transformation memo in preparation for agency kick-off meetings scheduled 5/11-5/12 with Economic Development, Public Safety, and Familia agencies.	\$ 585.00	0.8	\$ 468.00
5/10/2017	Ferraro, Rick	Meeting with M Hernandez ( Superintendent of Police), R. Cabrera, and M. Camino (Fortaleza) to introduce Government Transformation process, including outline of key milestones dates.	\$ 585.00	2.2	\$ 1,287.00
5/10/2017	Ferraro, Rick	Meet with H Torres, L Torres of Emergency 911 with R Cabrera and M Camino (both of Fortaleza) to introduce Government Transformation process, including outline of key milestones dates.	\$ 585.00	1.9	\$ 1,111.50
5/10/2017	Ferraro, Rick	Meet with Public Safety J Davila, J Rodriguez, A Gomez, C Villalba of Emergency Management Services, along with R Cabrera, M Camino of Fortaleza to introduce Government Transformation process, including outline of key milestones dates.	\$ 585.00	2.2	\$ 1,287.00
5/10/2017	Ferraro, Rick	Meet with J Rodriguez of Public Safety Emergency Medical Services (EMS) with R Cabrera, M Camino (both Fortaleza) to introduce Government Transformation process, including outline of key milestones dates.	\$ 585.00	1.9	\$ 1,111.50

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Date	Professional	Description	Rate	Hours	Fees
5/10/2017	Saran, Daljeet	Prepare analysis of leading practices for employee mobilization to inform roll out schedule for agency mobilization to present to DDEC, DPS, Familia, and Human Resources.	\$ 546.00	1.0	\$ 546.00
5/10/2017	Saran, Daljeet	Conduct Project Central training to Y. Diaz (DDEC), M. Santos (Familia), M. Camino (DPS) to demonstrate functionality of tool to help assess completion status of DDEC, DPS, Familia, and Human Resources in relation to PROMESA requirements.	\$ 546.00	1.0	\$ 546.00
5/10/2017	Saran, Daljeet	Review analysis of DDEC to correct work plan data fields (e.g. start date, end date, owner name) to standardize information across agencies.	\$ 546.00	1.2	\$ 655.20
5/10/2017	Saran, Daljeet	Review work plan of Familia to analysis actual completion dates of activities versus expected to identify variances in plan.	\$ 546.00	1.3	\$ 709.80
5/10/2017	Saran, Daljeet	Review analysis of DPS to understand correlation of Police and Correction units to help assess timeline of completion for work plan activities in order to present to I. Garcia (Fortaleza).	\$ 546.00	1.2	\$ 655.20
5/10/2017	Saran, Daljeet	Review analysis of overtime for each agency to compare government right-sizing activities for DDEC, DPS, and Familia with R. Ferraro, J. Wheelock, T. Werley, Y. Badr (all from Deloitte).	\$ 546.00	0.5	\$ 273.00
5/10/2017	Saran, Daljeet	Prepare analysis of governance model between Fortaleza/OPE, OMB, and Hacienda teams in order to help assess synergies, attrition among the government bodies.	\$ 546.00	0.9	\$ 491.40
5/10/2017	Saran, Daljeet	Meet with C. Young, R. Ferraro, J. Wheelock, T. Werley, Y. Badr (all from Deloitte) to discuss headcount model between OPE, OMB, and Hacienda teams.	\$ 546.00	1.4	\$ 764.40
5/10/2017	Werley, Trey	Develop presentation for R. Maldonado (PR - Secretary of Treasury, CFO) related to agency services analysis, services strategy, and interaction with agencies to collect services data.	\$ 366.00	2.1	\$ 768.60
5/10/2017	Werley, Trey	Develop document displaying the differences between the 2/28 & 3/13 approved fiscal plan for discussion with Fortaleza leaders on methods to achieve the fiscal plan objectives.	\$ 366.00	0.9	\$ 329.40
5/10/2017	Werley, Trey	Assess DPS work plan information for inclusion in Project Central tool with status update to client.	\$ 366.00	1.8	\$ 658.80
5/10/2017	Werley, Trey	Assess Familia work plan progress for update to Project Central tool with status update to client.	\$ 366.00	2.1	\$ 768.60
5/10/2017	Werley, Trey	Develop presentation including Procurement, Mobilization, and Attrition analysis for report requested by R. Maldonado (Treasury Secretary).	\$ 366.00	1.9	\$ 695.40
5/10/2017	Werley, Trey	Develop presentation addressing Program Management, CSI Execution, and Footprint Reduction analysis requested by R. Maldonado (Treasury Secretary).	\$ 366.00	2.1	\$ 768.60
5/10/2017	Werley, Trey	Research mobilization strategies to advise client on agency mobilization approach.	\$ 366.00	1.1	\$ 402.60
5/10/2017	Wheelock, John	Meet with C. Perez (Emergency Management agency), R. Cabrera (Fortaleza) to discuss Transformation, government right-sizing activities, potential for business case illustrations.	\$ 429.00	1.6	\$ 686.40

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5/10/2017	Wheelock, John	Meet with A. Gomez (Emergency Medical Corps team), R. Cabrera (Fortaleza) to introduce Transformation, government right-sizing activities, potential for business case illustrations.	\$ 429.00	1.6	\$ 686.40
5/10/2017	Wheelock, John	Meet with E. Crespo (Forensics team), R. Cabrera (Fortaleza) to discuss Transformation, government right-sizing activities, potential for business case illustrations.	\$ 429.00	1.4	\$ 600.60
5/10/2017	Wheelock, John	Meeting with H. Lopez (Special Investigations team), R. Cabrera (Fortaleza) to discuss Transformation, government right-sizing activities, potential for business case illustrations.	\$ 429.00	0.8	\$ 343.20
5/10/2017	Wheelock, John	Create flowchart of the GPR organization structure between Hacienda, OMB, and Fortaleza for presentation to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.9	\$ 386.10
5/10/2017	Wheelock, John	Meet with R. Cabrera (Fortaleza) to prepare for day touring the Department of Police facilities to review Transformation approach.	\$ 429.00	0.8	\$ 343.20
5/10/2017	Wheelock, John	Create presentation to R. Maldonado (PR - Secretary of Treasury, CFO) showing the interactions and responsibilities between GPR agencies.	\$ 429.00	0.8	\$ 343.20
5/10/2017	Wheelock, John	Call with R. Cabrera (Fortaleza) and M. Camino (liaison to Department of Public Safety) after first three sub-agency meetings to debrief on business case development.	\$ 429.00	0.6	\$ 257.40
5/10/2017	Wheelock, John	Meet with 9-11 Emergency Sub-Agency of DPS with R. Cabrera (Fortaleza).	\$ 429.00	1.6	\$ 686.40
5/10/2017	Young, Chris	Develop 2 week plan to address agency activities to track agency level transformation outcomes at request of I. Garcia (Fortaleza).	\$ 621.00	1.6	\$ 993.60
5/10/2017	Young, Chris	Working session with I. Garcia (Fortaleza) to develop detailed GPR agency transformation outline to present effort at meeting with Hacienda leadership.	\$ 621.00	2.9	\$ 1,800.90
5/11/2017	Badr, Yasmin	Develop presentation for briefing with Secretary of Treasury R. Maldonado (PR - Secretary of Treasury, CFO) on 5/11 on the major ongoing transformation activities that the Fortaleza team is working on.	\$ 366.00	1.3	\$ 475.80
5/11/2017	Badr, Yasmin	Prepare for meeting with C. Frederique (AAFAF), three transformation agencies (Department of Safety, Department of Family, Department of Economic Development) by reviewing data received from the agencies on planned strategy for integration, elimination, and externalization of services.	\$ 366.00	0.6	\$ 219.60
5/11/2017	Badr, Yasmin	Meet with C. Frederique (AAFAF), McKinsey, Fortaleza team (I. Garcia, R. Cabrera, Y. Diaz, F. Figueroa), and Department of Family representatives F. Rodriguez, M. Santos to discuss the agency's planned strategy for elimination, externalization, and integration of services as well as their contingency plans to attain cost savings.	\$ 366.00	1.1	\$ 402.60
5/11/2017	Badr, Yasmin	Meet with C. Frederique (AAFAF), McKinsey, Fortaleza team (I. Garcia, R. Cabrera, Y. Diaz, F. Figueroa), Integrated Service Center representatives J. Amador (BIMS), and the Secretary of State L. Rivera to discuss the business case for creating 20 Integrated Service Centers in FY18 to attain cost savings.	\$ 366.00	1.3	\$ 475.80

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5/11/2017	Badr, Yasmin	Meet with C. Frederique (AAFAF), McKinsey, Fortaleza team: I. Garcia, R. Cabrera, Y. Diaz, F. Figueroa, and Department of Economic Development representative Y. Diaz (+4 participants) to discuss the agency's planned strategy for elimination, externalization, integration of services as well as their contingency plans for cost savings.	\$ 366.00	1.1	\$ 402.60
5/11/2017	Badr, Yasmin	Meet with C. Frederique (AAFAF), McKinsey, Fortaleza team: I. Garcia, R. Cabrera, Y. Diaz, F. Figueroa, and Department of Safety representative M. Camino (Fortaleza) to discuss the agency's planned strategy for elimination, externalization, integration of services as well as their contingency plans for cost savings.	\$ 366.00	1.6	\$ 585.60
5/11/2017	Badr, Yasmin	Develop report on action items from the 5/11 AAFAF/McKinsey meetings with the transformation agencies to develop next steps with Fortaleza team: I. Garcia, Y. Diaz, R. Cabrera, F. Figueroa.	\$ 366.00	1.7	\$ 622.20
5/11/2017	Badr, Yasmin	Analyze implementation plan for the Department of Safety provided by I. Garcia on 5/4 to identify measurable milestones, a Project Central requirement.	\$ 366.00	1.3	\$ 475.80
5/11/2017	Ferraro, Rick	Develop agency level transformation presentation to outline process to refine process/content during agency kick off meetings.	\$ 585.00	1.3	\$ 760.50
5/11/2017	Ferraro, Rick	Meet with M. Hernandez (Policia Superintendent) to introduce project management approach, including outline of key milestones dates for transformation efforts.	\$ 585.00	2.1	\$ 1,228.50
5/11/2017	Ferraro, Rick	Meet with A Cruz (Fire Department Superintendent) with R Cabrera (Fortaleza) to introduce project management approach, including outline of key milestones dates for transformation efforts.	\$ 585.00	2.2	\$ 1,287.00
5/11/2017	Ferraro, Rick	Meeting with M Rodriguez of Fiscal Board (AAFAF) with C Young of Deloitte to discuss agency consolidations/sources of savings at governmental/agency level, including details of transformation initiatives.	\$ 585.00	3.5	\$ 2,047.50
5/11/2017	Ferraro, Rick	Prepare memo summarizing highlights of 5/11 agency visits to document outcomes, including follow up items for Deloitte.	\$ 585.00	0.4	\$ 234.00
5/11/2017	Saran, Daljeet	Review analysis of FY17 Agency Budget details received from AAFAF related to DDEC contract savings and priority types of contracts to identify contracts that have not been canceled.	\$ 546.00	1.4	\$ 764.40
5/11/2017	Saran, Daljeet	Review analysis of contracts from DPS from FY17 Agency Budget details to help assess contracts used in the upkeep of multiple DPS facilities in order to identify potential savings.	\$ 546.00	1.2	\$ 655.20
5/11/2017	Saran, Daljeet	Update analysis of FY17 Agency Budget details received from AAFAF related to Familia contract savings, priority types of contracts to identify variances in allocated payables.	\$ 546.00	1.1	\$ 600.60

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5/11/2017	Saran, Daljeet	Meet with I. Garcia (Fortaleza), C. Young (Deloitte), Y. Badr (Deloitte), T. Werley (Deloitte) to discuss analysis of FY17 budget, including variances in expectations for meeting with AAFAF representatives.	\$ 546.00	2.3	\$ 1,255.80
5/11/2017	Saran, Daljeet	Review analysis of agency provided contract data to match against Office of Management Budget current budget targets in order for variances to be communicated to respective agencies.	\$ 546.00	1.5	\$ 819.00
5/11/2017	Saran, Daljeet	Meet with C. Young, R. Ferraro, J. Wheelock, T. Werley, Y. Badr. (all from Deloitte) to discuss Agency personnel meetings to present to DDEC, DPS, Familia, and Human Resources to address key milestones outlined in PROMESA requirements.	\$ 546.00	0.5	\$ 273.00
5/11/2017	Valencia, Veronica	Review account payable process with A. Colon (BDO) to compile information to identify questions for R. Guerra (PR - Hacienda Accounting) follow-up in relation to modified accrual accounting methodology.	\$ 429.00	1.8	\$ 772.20
5/11/2017	Werley, Trey	Develop presentation at request of R. Maldonado (Treasury) to address updated information received for contracts.	\$ 366.00	1.7	\$ 622.20
5/11/2017	Werley, Trey	Compare fiscal plan from 2/28 & 3/13 with AAFAF documents to identify differences for assessment savings goals.	\$ 366.00	1.4	\$ 512.40
5/11/2017	Werley, Trey	Evaluated newly submitted contracts provided by DDEC to understand budget line item impact.	\$ 366.00	1.5	\$ 549.00
5/11/2017	Werley, Trey	Develop presentation related to executive order calling for pullback in contracts, contract spend over first three months of 2017 at request of R. Maldonado (Treasury Secretary).	\$ 366.00	2.2	\$ 805.20
5/11/2017	Werley, Trey	Evaluated updated contract schedule provided by Dept. of Family to understand budget line item impact.	\$ 366.00	1.5	\$ 549.00
5/11/2017	Werley, Trey	Meet with I. Garcia (Fortaleza) to prepare for meeting with AAFAF, McKinsey to discuss the planned strategy for integration, elimination, and externalization of services at transformation agencies.	\$ 366.00	0.9	\$ 329.40
5/11/2017	Werley, Trey	Assess updates to Project Central platform by evaluating contracts data for key items.	\$ 366.00	1.8	\$ 658.80
5/11/2017	Wheelock, John	Meet with R. Ferraro and D. Saran (Deloitte) to create detailed templates to be sent to the agency heads to populate with information on Shared Services, Contracts, Activity Analysis in order to establish agency baseline, addressable spend	\$ 429.00	0.9	\$ 386.10
5/11/2017	Wheelock, John	Meet with R. Ferraro (Deloitte) to plan strategy for data gathering, informational interviews in meetings with M. Hernandez (Department of Police)	\$ 429.00	0.6	\$ 257.40
5/11/2017	Wheelock, John	Meeting with R. Cabrera (Fortaleza) and Bomberos Fire Department on agency Transformation right sizing.	\$ 429.00	1.3	\$ 557.70
5/11/2017	Wheelock, John	Meet with R. Cabrera (Fortaleza), M. Camino (liaison to Department of Public Safety) on both Policia, Bomberos inventory of Transformation initiatives in order to identify key drivers, ownership, targeted cost savings	\$ 429.00	0.7	\$ 300.30



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5/11/2017	Wheelock, John	Call with R. Cabrera (Fortaleza) and M. Camino (liaison to Department of Public Safety) on Department of Police meeting potential for savings with Policia.	\$ 429.00	0.4	\$ 171.60
5/11/2017	Wheelock, John	Meet with J. Lopez (Department of Police) on agency transformation at their offices to review shared services structure.	\$ 429.00	2.2	\$ 943.80
5/11/2017	Wheelock, John	Prepare with R. Ferraro, D. Saran, T. Werley, and Y. Badr (all Deloitte) for meeting with McKinsey and AFAAF in Fortaleza regarding transformation initiative.	\$ 429.00	1.2	\$ 514.80
5/11/2017	Wheelock, John	Create preliminary shared services mapping template for three agencies for presentation to I. Garcia (Fortaleza).	\$ 429.00	0.7	\$ 300.30
5/11/2017	Wheelock, John	Update Transformation sub-agency data collection sheet on contracts, employees, and office locations.	\$ 429.00	0.8	\$ 343.20
5/11/2017	Young, Chris	Meet with M. Gonzalez (AFAAF), M. Camino (Dept of Public Safety - DPS), Y. Diaz (DDEC), M. Santos (Dept. of Familia) leadership teams to walk-through detailed transformation plans, understand concerns related to meeting respective milestones.	\$ 621.00	2.9	\$ 1,800.90
5/11/2017	Young, Chris	Meeting with M. Gonzalez (AFAAF) to address the CSI program objectives, including already met milestones.	\$ 621.00	1.1	\$ 683.10
5/11/2017	Young, Chris	Draft response to data request from E&Y related to analysis of budget to identify key areas to achieve FY18 cost reductions.	\$ 621.00	1.6	\$ 993.60
5/12/2017	Badr, Yasmin	Meet with Fortaleza team: I. Garcia, Y. Diaz, R. Cabrera, F. Figueroa, and Department of Economic Development (20+ participants) to kick-off four pillar approach (services, headcount, facilities, contracts) for agency transformation execution.	\$ 366.00	1.6	\$ 585.60
5/12/2017	Badr, Yasmin	Meet with Fortaleza team: I. Garcia, Y. Diaz, R. Cabrera, and F. Figueroa with Department of Safety (20+ participants) to kick-off four pillar approach (services, headcount, facilities, contracts) for agency transformation execution.	\$ 366.00	1.3	\$ 475.80
5/12/2017	Badr, Yasmin	Meet with Fortaleza team: I. Garcia, Y. Diaz, R. Cabrera, F. Figueroa, and Department of Family (20+ participants) to kick-off four pillar approach (services, headcount, facilities, contracts) for agency transformation execution.	\$ 366.00	1.1	\$ 402.60
5/12/2017	Badr, Yasmin	Develop presentation for I. Garcia's (Fortaleza) deliverable responding to McKinsey's data request for more information regarding contracts, services, headcount, and facilities.	\$ 366.00	1.6	\$ 585.60
5/12/2017	Badr, Yasmin	Analyze budget data provided by I. Garcia (Fortaleza) received from AFAAF to identify gaps requiring follow-up with the transformation agencies.	\$ 366.00	1.1	\$ 402.60
5/12/2017	Badr, Yasmin	Meet with Fortaleza team: I. Garcia, Y. Diaz, R. Cabrera, F. Figueroa to discuss the following: updates 30-60-90 transformation plan based on feedback from I. Garcia (Fortaleza), McKinsey 's data request, agency kick-off meetings next steps.	\$ 366.00	1.8	\$ 658.80
5/12/2017	Badr, Yasmin	Develop presentation for I. Garcia (Fortaleza) on nominated executive sponsors and drivers by agency per each pillar of transformation (services, headcount, facilities, contracts) for I. Garcia (Fortaleza).	\$ 366.00	0.9	\$ 329.40

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5/12/2017	Badr, Yasmin	Prepare for transformation planning meeting at Fortaleza related to the in-scope transformation agencies by compiling agency-specific implementation plan data requiring follow-up by agency representative.	\$ 366.00	0.6	\$ 219.60
5/12/2017	Ferraro, Rick	Conduct organizing discussion with I. Garcia (Fortaleza) to respond to McKinsey/AFAAF budget reconciliation data request, focusing on supporting documents to be provided for each request.	\$ 585.00	2.4	\$ 1,404.00
5/12/2017	Ferraro, Rick	Meet with J. Lopez (Dept. of Police), R. Pagan (Central Human Resources), R. Cabrera, and M. Camino (Fortaleza) to discuss need to identify transformation leaders/sponsors to drive implementation activities at the agency level, including goals for different agencies.	\$ 585.00	1.4	\$ 819.00
5/12/2017	Ferraro, Rick	Meeting with R. Pagan (Central Human Resources) to discuss impact of the Mobilization initiative, including implementation needs to be addressed by parties involved.	\$ 585.00	0.6	\$ 351.00
5/12/2017	Ferraro, Rick	Meeting with R. Pagan (Central Human Resources), including Public Safety implementation leaders for 10 sub-agencies to discuss implementation goals with milestones.	\$ 585.00	0.8	\$ 468.00
5/12/2017	Ferraro, Rick	Draft agenda for meeting with Familia, R. Cabrera of Fortaleza, and R. Pagan of Central Human Resources on the transformation management office to set goals for implementation.	\$ 585.00	0.8	\$ 468.00
5/12/2017	Harris, Andy	Meet with T. Hurley (Deloitte) to discuss key issues observed in executing the Finance Transformation initiative for the three in-scope agencies.	\$ 621.00	0.5	\$ 310.50
5/12/2017	Hurley, Timothy	Prepare analysis to address PROMESA board data requests regarding rightsizing of budget and headcount reductions.	\$ 621.00	2.3	\$ 1,428.30
5/12/2017	Saran, Daljeet	Update analysis of agency work plan data received from AAFAF related to Department of Education to understand key milestones, including timing/sequencing of their initiatives to help assess the potential outcome of savings through the 1,000+ schools.	\$ 546.00	1.8	\$ 982.80
5/12/2017	Saran, Daljeet	Prepare analysis of agency level transformation initiative updates to assess percentage completion status of each agency.	\$ 546.00	1.6	\$ 873.60
5/12/2017	Saran, Daljeet	Review agency level employee training presentation in order to deploy and submit work plan percent complete details from May 10th.	\$ 546.00	2.0	\$ 1,092.00
5/12/2017	Saran, Daljeet	Prepare analysis of Department of Corrections attrition model to understand the timing, and natural attrition.	\$ 546.00	1.6	\$ 873.60
5/12/2017	Saran, Daljeet	Review analysis of potential savings model for Policia to identify sources of savings such as real estate savings and contract reductions.	\$ 546.00	1.0	\$ 546.00
5/12/2017	Theocharidis, Costas	Call with R. Cortez, R. Pereira, A. Calimano (all Deloitte) to discuss director switch, weekly progress on identifying/quantifying additional payroll savings at the agencies, identifying/quantifying additional inventory of unrecorded payables, findings/adjustments related federal fund reconciliation.	\$ 507.00	0.5	\$ 253.50

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5/12/2017	Theocharidis, Costas	Draft email to O. Hernandez (BDO) regarding attending scheduled agency meetings for next week in an effort to receive information in real time from agency personnel as it relates to payroll savings, unrecorded payables, federal fund adjustments.	\$ 507.00	0.2	\$ 101.40
5/12/2017	Theocharidis, Costas	Prepare a detailed write-up for progress on the payroll savings front per request by R. Cortez (Deloitte) regarding agency work plans received/reviewed, weekly goals accomplished, tasks completed, upcoming milestones, next steps/tasks.	\$ 507.00	2.1	\$ 1,064.70
5/12/2017	Werley, Trey	Consolidate contract analysis from DPS, DDEC, and Family agencies into presentation for client update.	\$ 366.00	2.3	\$ 841.80
5/12/2017	Werley, Trey	Contract analysis for DPS agency to evaluate updated contract information received from DPS, DDEC, and Family agencies.	\$ 366.00	1.9	\$ 695.40
5/12/2017	Werley, Trey	Meeting with C. Young, R. Ferraro, D. Saran, J. Wheelock (Deloitte) to discuss contract analysis approach for meeting with AAFAF & PROMESA.	\$ 366.00	0.9	\$ 329.40
5/12/2017	Werley, Trey	Analysis of key contract listing for the DDEC agency to identify possible contracts for consolidation.	\$ 366.00	1.8	\$ 658.80
5/12/2017	Werley, Trey	Evaluation of key contracts for the DPS agency to identify possible contracts for consolidation.	\$ 366.00	2.1	\$ 768.60
5/12/2017	Werley, Trey	Evaluation of listing of key contracts for the Family agency to identify possible contracts for consolidation.	\$ 366.00	2.0	\$ 732.00
5/12/2017	Wheelock, John	Create template for PMO roll-out for each agency in order to get key drivers and sponsors trained on the tool.	\$ 429.00	1.8	\$ 772.20
5/12/2017	Wheelock, John	Prepare for agency HR meetings by introducing PMO process for monthly reporting of Transformation activities.	\$ 429.00	0.8	\$ 343.20
5/12/2017	Wheelock, John	Revise PMO template for agency roll-out to Transformation sub-agencies in order to train key drivers.	\$ 429.00	1.5	\$ 643.50
5/12/2017	Wheelock, John	Aggregate Transformation sub-agency information on headcount, facilities, contracts, and other systems.	\$ 429.00	1.2	\$ 514.80
5/12/2017	Wheelock, John	Create shared services outline based on agency operational models.	\$ 429.00	0.8	\$ 343.20
5/12/2017	Wheelock, John	Debrief of meeting notes of McKinsey meeting with R. Cabrera (Fortaleza) regarding transformation initiatives progress at agency level.	\$ 429.00	0.9	\$ 386.10
5/12/2017	Wheelock, John	Create activity analysis framework to be introduced to agency heads in order to establish baseline model.	\$ 429.00	1.0	\$ 429.00
5/12/2017	Young, Chris	Draft detailed analysis to PROMESA and E&Y in response to inquiry related to budget to plan variances for FY18 at the agency level.	\$ 621.00	2.8	\$ 1,738.80
5/12/2017	Young, Chris	Meet with I. Garcia, M. Canino, R. Cabrera (Fortaleza) to address staffing challenges at the agencies to understand the efficiency issues related to excess of inter-agency staff transfers.	\$ 621.00	1.8	\$ 1,117.80
5/13/2017	Ferraro, Rick	Call with J. Doyle, C. Young, F. Ramirez, and T. Hurley (Deloitte) to outline transformation agency findings, including next steps for each agency.	\$ 585.00	1.2	\$ 702.00

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5/13/2017	Young, Chris	Meet with I. Garcia, R. Cabrera, F. Figueroa (all Fortaleza leadership) to identify key differences between transformation-related activity outcomes as compared to the Fiscal Plan.	\$ 621.00	1.1	\$ 683.10
5/14/2017	Ferraro, Rick	Prepare memo for Government Transformation team on approach to transformation based on agency findings from kick off meetings.	\$ 585.00	1.3	\$ 760.50
5/15/2017	Akoto, Yolanda	Meeting with I. Garcia (Fortaleza), R. Ferraro, D. Saran, J. Wheelock, Y. Badr, and D. Carey (all Deloitte) to discuss government transformation status of Human Resources, DDEC, and DPS to track key milestones/issues for week of 05/12-05/19.	\$ 366.00	2.0	\$ 732.00
5/15/2017	Akoto, Yolanda	Meeting with J. Wheelock and Y. Badr (all Deloitte) to discuss mobilization efforts for each sponsor of the three umbrella agencies (Human Resources, DDEC, DPS).	\$ 366.00	0.8	\$ 292.80
5/15/2017	Akoto, Yolanda	Review Government of Puerto Rico's Master Plan to identify specific initiatives related to the transformation of human resource practices (technology-driven, labor law reform, private sector collaboration) to identify key pillars of a communications strategy for transparent change.	\$ 366.00	0.5	\$ 183.00
5/15/2017	Akoto, Yolanda	Review Plan set forth by I. Garcia (Fortaleza) outlining key strategic initiatives as part of Government's Transformation effort to assess the timeline set forth for modernizing labor laws, including mechanisms to report progress to PROMESA Oversight Board.	\$ 366.00	0.2	\$ 73.20
5/15/2017	Akoto, Yolanda	Prepare analysis outlining key government components (Hacienda, OMB, Fortaleza, etc.) to assess the role / boundaries of centralized government in the daily operations of the Agencies to drive operational efficiency and fiscal responsibility.	\$ 366.00	0.3	\$ 109.80
5/15/2017	Akoto, Yolanda	Develop cost saving strategy on transformation across-agency sponsors for Department of Public Safety (DPS).	\$ 366.00	0.2	\$ 73.20
5/15/2017	Akoto, Yolanda	Review government transformation strategy as of May 1 to understand impact of headcount reduction/overtime reduction on the Government of Puerto Rico for cost reductions.	\$ 366.00	1.5	\$ 549.00
5/15/2017	Badr, Yasmin	Create sample report in Project Central to walk I. Garcia (Fortaleza) through, including agency representatives during 5/15 kickoff meetings to introduce them to interface, functionality, and reporting capabilities.	\$ 366.00	0.3	\$ 109.80
5/15/2017	Badr, Yasmin	Update 5/3 tracker displaying cross-government transformation initiatives by assigning identified executive sponsors / drivers to each initiative for accountability.	\$ 366.00	0.3	\$ 109.80
5/15/2017	Badr, Yasmin	Meet with I. Garcia, R. Cabrera, F. Figueroa, Y. Diaz (all Fortaleza) to obtain feedback on next steps related to transformation agency business cases/updates from agency meetings with sponsors/drivers.	\$ 366.00	1.2	\$ 439.20
5/15/2017	Badr, Yasmin	Prepare analysis of the Department of Public Safety (DPS) implementation plan to identify inconsistent information related to Police mobilization, to discuss with M. Camino (Fortaleza) prior to providing to DPS to update.	\$ 366.00	0.7	\$ 256.20

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5/15/2017	Badr, Yasmin	Prepare analysis of the Department of Family implementation plan to identify outstanding information related to footprint consolidation, to present at meeting with M. Santos, F. Rodriguez (both Family).	\$ 366.00	0.9	\$ 329.40
5/15/2017	Badr, Yasmin	Develop presentation with agenda to discuss the launch of Project Central with I. Garcia, R. Cabrera, F. Figueroa, Y. Diaz (all Fortaleza) to obtain approval to rollout to the transformation agencies.	\$ 366.00	0.8	\$ 292.80
5/15/2017	Badr, Yasmin	Prepare for meeting with J. Amador (BIMS) to introduce "Project Central" by identifying data gaps in the Integrated Service Center implementation plan to be addressed in meeting.	\$ 366.00	0.9	\$ 329.40
5/15/2017	Badr, Yasmin	Prepare for meeting with R. Pagan (Administration of Human Resources & Legal Affairs) to introduce "Project Central" by identifying data gaps in the Administration of Human Resources & Legal Affairs implementation plan to be addressed in meeting.	\$ 366.00	0.8	\$ 292.80
5/15/2017	Badr, Yasmin	Prepare for meeting with Y. Diaz (Department of Economic Development) to introduce "Project Central" by identifying data gaps in the Department of Economic Development implementation plan to be addressed in meeting.	\$ 366.00	0.8	\$ 292.80
5/15/2017	Badr, Yasmin	Analyze updated services checklist provided by Y. Diaz (Department of Economic Development) with changes to planned strategy for services and contingency plans.	\$ 366.00	0.2	\$ 73.20
5/15/2017	Badr, Yasmin	Analyze checklist updated by M. Santos (Department of Family) with changes to planned strategy for services to attain cost savings.	\$ 366.00	0.1	\$ 36.60
5/15/2017	Badr, Yasmin	Analyze services checklist updated by M. Camino (Department of Safety) with changes to planned strategy for services and contingency planning to attain cost savings.	\$ 366.00	0.2	\$ 73.20
5/15/2017	Badr, Yasmin	Review AAFAF personnel / non-personnel reduction targets to incorporate into broader analysis on savings opportunities.	\$ 366.00	0.8	\$ 292.80
5/15/2017	Carey, Diana	Analyze the model for the socioeconomic transformation of Puerto Rico section in the "Puerto Rico's Government Reform Program New Path Forward" to develop recommendations on Transformation strategies to cut costs through government rightsizing.	\$ 507.00	1.2	\$ 608.40
5/15/2017	Carey, Diana	Meet with I. Garcia (Fortaleza - Deputy Secretary of Government) to obtain feedback on next steps related to transformation agency business cases/updates from agency meetings.	\$ 507.00	1.3	\$ 659.10
5/15/2017	Carey, Diana	Develop presentation for I. Garcia (Fortaleza - Deputy Secretary of Government) to aid discussion to identify the transformation agency sponsors, initiative "drivers," potential business cases.	\$ 507.00	0.9	\$ 456.30
5/15/2017	Carey, Diana	Develop identification/outreach strategy of transformation agency sponsors, initiative "drivers," potential business cases to discuss with I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	0.8	\$ 405.60

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5/15/2017	Carey, Diana	Evaluate the strategy for transformation agencies to create plan for developing business cases that demonstrate cost savings to the government.	\$ 507.00	0.7	\$ 354.90
5/15/2017	Carey, Diana	Analyze the shift in paradigm section in the "Puerto Rico's Government Reform Program New Path Forward" to develop recommendations on Transformation strategies to cut costs/ right-size the government.	\$ 507.00	0.8	\$ 405.60
5/15/2017	Carey, Diana	Evaluate the planned initiatives for transformation agencies to develop a strategy for developing business cases that outline cost/benefit analysis for mobilization/ Transformation initiatives at the three transformation agencies.	\$ 507.00	0.8	\$ 405.60
5/15/2017	Ferraro, Rick	Call with C. Young (Deloitte) to modify steps in budget analysis being prepared in response to McKinsey/AFAAF data request.	\$ 585.00	0.1	\$ 58.50
5/15/2017	Ferraro, Rick	Meeting with R. Cabrera (Fortaleza) to discuss process/content related to driver/sponsor role being developed for agencies involved in transformation efforts.	\$ 585.00	0.3	\$ 175.50
5/15/2017	Ferraro, Rick	Prepare presentation for Government Transformation communications plan for review with I. Garcia (Fortaleza).	\$ 585.00	1.8	\$ 1,053.00
5/15/2017	Ferraro, Rick	Research Act 20 to include impact on economic development agencies in transformation presentations.	\$ 585.00	0.6	\$ 351.00
5/15/2017	Ferraro, Rick	Meet with J. Lopez (Police) to discuss baseline transformation information required, including parties responsible for collection.	\$ 585.00	2.3	\$ 1,345.50
5/15/2017	Ferraro, Rick	Status meeting with I. Garcia (EPO/Fortaleza) to discuss agency level transformation meeting, including roles/milestones set by agency.	\$ 585.00	2.4	\$ 1,404.00
5/15/2017	Ferraro, Rick	Modify draft of executive summary for government transformation for I. Garcia (Fortaleza) to present to Governor.	\$ 585.00	0.8	\$ 468.00
5/15/2017	Saran, Daljeet	Meet with I. Garcia (Fortaleza), C. Young, R. Ferraro (all Deloitte) to discuss status of Project Central updates, next steps for week ending 5/19.	\$ 546.00	2.5	\$ 1,365.00
5/15/2017	Saran, Daljeet	Prepare analysis of employee mobilization for DDEC, DPS, Familia, and Human Resource to analyze attrition model overtime estimates of each agency to present to I. Garcia (Fortaleza).	\$ 546.00	1.6	\$ 873.60
5/15/2017	Saran, Daljeet	Update analysis of shared services based on meeting with DDEC agency members as of 5/12 to estimate savings.	\$ 546.00	3.0	\$ 1,638.00
5/15/2017	Theocharidis, Costas	Meet with A. Singh (Deloitte) to discuss information/schedules the Deloitte Budget Team has received from AAFAF, agencies, OMB, associated with transitory payroll by agency.	\$ 507.00	0.4	\$ 202.80
5/15/2017	Theocharidis, Costas	Meet with E. O'Neal (Deloitte) to discuss information/schedules the Deloitte Budget Team has received from AAFAF, agencies, OMB, associated with transitory payroll by agency.	\$ 507.00	0.7	\$ 354.90
5/15/2017	Theocharidis, Costas	Meet with H. Cruz (BDO project manager) to discuss the updated headcount analysis for transitory/irregular employees.	\$ 507.00	0.6	\$ 304.20

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5/15/2017	Theocharidis, Costas	Review in depth the Nov 2016 AAFAF detailed headcount by agency excel file containing 278 entities in order to prepare an analysis on potential payroll savings associated with transitory employees.	\$ 507.00	2.3	\$ 1,166.10
5/15/2017	Werley, Trey	Assessment of key contracts by sub-agency for consolidation in contracts presentation requested by client.	\$ 366.00	2.2	\$ 805.20
5/15/2017	Werley, Trey	Analyze agency level vendors to identify consolidation opportunities for pricing leverage.	\$ 366.00	1.9	\$ 695.40
5/15/2017	Werley, Trey	Extrapolate Dept. of Education data from PRISM tool used to benchmark Puerto Rico key performance indicators with comparison states for evaluation by client.	\$ 366.00	2.1	\$ 768.60
5/15/2017	Werley, Trey	Evaluate Dept. of Family data obtained from PRISM tool for benchmarking Puerto Rico key performance indicators with comparison states and created presentation summarizing information.	\$ 366.00	2.5	\$ 915.00
5/15/2017	Werley, Trey	Assess Dept. of Police PRISM information to analyze benchmark data Puerto Rico key performance indicators with comparison states.	\$ 366.00	2.3	\$ 841.80
5/15/2017	Wheelock, John	Create new slides for the Transformation PMO Kickoff meeting with I. Garcia (Fortaleza).	\$ 429.00	1.5	\$ 643.50
5/15/2017	Wheelock, John	Review Police benchmarking information from U.S. states in order to compare Puerto Rico key metrics.	\$ 429.00	0.7	\$ 300.30
5/15/2017	Wheelock, John	Meet with R. Ferraro, D. Saran, T. Werley, Y. Badr (Deloitte) to assign responsibilities for the GPR strategy, team structure, major stakeholders of the engagement.	\$ 429.00	1.1	\$ 471.90
5/15/2017	Wheelock, John	Call with R. Ferraro and D. Saran (Deloitte) on meeting with I. Garcia (Fortaleza) regarding Project Central rollout at agency level.	\$ 429.00	0.8	\$ 343.20
5/15/2017	Wheelock, John	Prepare framework on Transformation right-sizing initiatives for report to Governor with I. Garcia (Fortaleza).	\$ 429.00	1.5	\$ 643.50
5/15/2017	Wheelock, John	Coach Y. Badr (Deloitte) on putting together share file structure for team organization.	\$ 429.00	0.2	\$ 85.80
5/15/2017	Wheelock, John	Create weekly status report template for weekly reporting on Transformation activities by each sub-agency in order to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.8	\$ 343.20
5/15/2017	Wheelock, John	Create agenda for transformation initiative meeting with I. Garcia (Fortaleza).	\$ 429.00	0.6	\$ 257.40
5/15/2017	Wheelock, John	Create the initial business case for DPS initiative to mobilize officers from desk duty to field duty.	\$ 429.00	0.7	\$ 300.30
5/15/2017	Wheelock, John	Generate slides detailing the agency approach to mobilization, contracts, and facility integration.	\$ 429.00	1.1	\$ 471.90
5/15/2017	Wheelock, John	Update analysis on agency meetings with DPS last week regarding shared services.	\$ 429.00	0.8	\$ 343.20
5/15/2017	Young, Chris	Meeting with I. Garcia (Fortaleza) on Project Central and Contract deliverable to reprioritize efforts based on initiatives required to meet transformation plan.	\$ 621.00	1.3	\$ 807.30
5/15/2017	Young, Chris	Meet with I. Garcia, R. Cabrera, F. Figueroa (all Fortaleza leadership team) to discuss presentation of progress against transformation initiative milestones in preparation for meeting with PROMESA Advisor (E&Y).	\$ 621.00	1.1	\$ 683.10



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Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Akoto, Yolanda	Meeting with I. Garcia (Fortaleza) to discuss Project Central updates for DDEC, DPS, HR to assess completion of PROMESA requirements for week of 5/15.	\$ 366.00	0.5	\$ 183.00
5/16/2017	Akoto, Yolanda	Meeting with A. Delgado (Government of Puerto Rico) who works with Chief of Staff regarding contract submission and contract rejection processes, in order to identify cost savings.	\$ 366.00	1.5	\$ 549.00
5/16/2017	Akoto, Yolanda	Meeting with J. Amador (CSI, Government of Puerto Rico) regarding how to update Project Central for Human Resources single employer implementation plan being used for mobilization.	\$ 366.00	0.5	\$ 183.00
5/16/2017	Akoto, Yolanda	Meeting with the family and children department (ADFAN) representative M. Santos (Government of Puerto Rico) regarding project central data input updates for the agencies she is responsible for.	\$ 366.00	2.0	\$ 732.00
5/16/2017	Akoto, Yolanda	Prepared presentation outlining the key pillars of the employee mobilization, single employer, and communication strategies for I. Garcia (Fortaleza) to present to the Governor.	\$ 366.00	0.5	\$ 183.00
5/16/2017	Akoto, Yolanda	Research communication messages used previously within Government of Puerto Rico to identify methods for reaching all government employees with different communication vehicles to present to I. Garcia (Fortaleza).	\$ 366.00	2.0	\$ 732.00
5/16/2017	Badr, Yasmin	Meet with I. Garcia (Fortaleza) to discuss the progress of transformation, key accomplishments, next steps, and launch of Project Central.	\$ 366.00	1.2	\$ 439.20
5/16/2017	Badr, Yasmin	Facilitate working session per I. Garcia's request (5/15) with J. Amador (BIMS) to analyze the Integrated Service Center implementation plan, identify agency level milestones, governor level milestones, and planned CSI sites for FY18.	\$ 366.00	1.7	\$ 622.20
5/16/2017	Badr, Yasmin	Meeting with Y. Diaz (Department of Economic Development) to analyze the implementation plan, identify agency level milestones, and governor level milestones in Project Central.	\$ 366.00	1.6	\$ 585.60
5/16/2017	Badr, Yasmin	Meeting with F. Rodriguez and M. Santos ( Department of Family) to analyze the implementation plan, identify agency level milestones, and governor level milestones in Project Central.	\$ 366.00	1.8	\$ 658.80
5/16/2017	Badr, Yasmin	Meeting with M. Camino (Department of Safety) to analyze the implementation plan, identify agency level milestones, and governor level milestones in Project Central.	\$ 366.00	2.1	\$ 768.60
5/16/2017	Badr, Yasmin	Meeting with R. Pagan (Administration of Human Resources & Legal Affairs) to analyze the implementation plan, identify agency level milestones, and governor level milestones in Project Central.	\$ 366.00	1.6	\$ 585.60
5/16/2017	Carey, Diana	Prepare for transformation agency meetings (May 16-18) to update the work plans in the program management tool for the Governor's dashboard of transformation initiative progress.	\$ 507.00	1.6	\$ 811.20

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Carey, Diana	Meet with I. Garcia (Fortaleza - Deputy Secretary of Government) to prepare for her meeting with Governor to discuss progress on transformation initiatives/program management tool that can collect/manage status updates for Governor's dashboard of transformation initiative progress.	\$ 507.00	1.4	\$ 709.80
5/16/2017	Carey, Diana	Develop draft strategic communications strategy for transformation agencies to communicate key messages to key stakeholders throughout the government.	\$ 507.00	0.7	\$ 354.90
5/16/2017	Carey, Diana	Analyze the economic development/job creation section in the "Puerto Rico's Government Reform Program New Path Forward" to develop a plan for business cases that outlines cost/benefit analysis transformation initiatives at Department de Desarrollo Economico y Comercio (DDEC).	\$ 507.00	1.2	\$ 608.40
5/16/2017	Carey, Diana	Develop approach for creating business cases that outlines cost/benefit analysis for Fortaleza/government-wide transformation initiatives.	\$ 507.00	1.3	\$ 659.10
5/16/2017	Carey, Diana	Evaluate the introduction of the March fiscal plan to understand how it relates to the planned transformation agency business cases that calculate cost savings.	\$ 507.00	0.6	\$ 304.20
5/16/2017	Carey, Diana	Develop approach for a business case that outlines cost/benefit analysis on implementing a human resources shared services at each of the three transformation agencies.	\$ 507.00	2.9	\$ 1,470.30
5/16/2017	Ferraro, Rick	Meet with L. Arocho (CIO) to discuss layout of user interface for the Government 360 dashboard reporting tool, including the project management system.	\$ 585.00	1.4	\$ 819.00
5/16/2017	Ferraro, Rick	Update Executive Summary outlining progress on Government Transformation for I. Garcia (Fortaleza) to present to Governor.	\$ 585.00	1.2	\$ 702.00
5/16/2017	Ferraro, Rick	Develop components of transformation management presentation for agency level Sponsors/Drivers meeting.	\$ 585.00	0.6	\$ 351.00
5/16/2017	Ferraro, Rick	Develop 'key messages' for Government Transformation communications plan to inclusion in presentation to I. Garcia (Fortaleza).	\$ 585.00	0.9	\$ 526.50
5/16/2017	Ferraro, Rick	Meeting with R. Cabrera (Fortaleza), Y. Diaz (Economic Development), and M. Santos (Familia) to refine implementation planning milestones for the project management system.	\$ 585.00	1.7	\$ 994.50
5/16/2017	Ferraro, Rick	Evaluate content of the Communications Strategy for Government Transformation for discussion with I. Garcia (Fortaleza) on 5/17.	\$ 585.00	0.7	\$ 409.50
5/16/2017	Ferraro, Rick	Respond to questions from I. Garcia of Fortaleza regarding methods to evaluate progress on implementation milestones for transformation agencies.	\$ 585.00	0.5	\$ 292.50
5/16/2017	Ferraro, Rick	Review list of major capital projects with potential savings to respond to I. Garcia (Fortaleza) regarding assessment of impact on Government Transformation agency budgets.	\$ 585.00	0.3	\$ 175.50
5/16/2017	Ferraro, Rick	Meet with I. Garcia (Fortaleza) to review presentation material to use in meeting to update Governor on status of Government Rightsizing efforts.	\$ 585.00	1.3	\$ 760.50

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Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Saran, Daljeet	Meet with I. Garcia (Fortaleza) and L. Arocho (Government of Puerto Rico, CIO) on development of Governor's objectives to understand employee hiring data trends for each agency to be included in the dashboard to present to the Oversight Board.	\$ 546.00	2.0	\$ 1,092.00
5/16/2017	Saran, Daljeet	Meet with J. Amador (Fortaleza) to discuss Project Central updates for CSI (e.g. % complete, state date, end date, owners, completion status) as of 5/15.	\$ 546.00	1.5	\$ 819.00
5/16/2017	Saran, Daljeet	Meet with M. Camino (Fortaleza) to discuss shared services updates as of 5/12 for DPS to present roadblocks and resolutions in implementation.	\$ 546.00	1.5	\$ 819.00
5/16/2017	Saran, Daljeet	Meet with R. Pagan (Central Human Resources (OATRH)) to discuss completion status and task owners updated as of 5/12.	\$ 546.00	1.5	\$ 819.00
5/16/2017	Saran, Daljeet	Review analysis of Externalization of Economic Development, set up shared service centers to identify timing of implementation, and savings.	\$ 546.00	1.0	\$ 546.00
5/16/2017	Saran, Daljeet	Meet with Y. Diaz (Fortaleza) to discuss DDEC economic growth indicators and year over year growth to present to I. Garcia (Fortaleza).	\$ 546.00	1.7	\$ 928.20
5/16/2017	Saran, Daljeet	Meet with M. Santos (Fortaleza) to discuss services rendered by Familia with retention rates of services to help assess impact of each service.	\$ 546.00	1.3	\$ 709.80
5/16/2017	Werley, Trey	Develop presentation to summarize Dept. of Police data from PRISM in order to benchmark with PR key performance indicators.	\$ 366.00	1.9	\$ 695.40
5/16/2017	Werley, Trey	Develop summary presentation of Supplemental Nutrition Assistance Program (SNAP) / Temporary Assistance for Needy Families (TANF) data pulled from Prism benchmarking tool, to compare with PR Family agency key performance indicators.	\$ 366.00	2.1	\$ 768.60
5/16/2017	Werley, Trey	Summarize State Benchmarking Prism tool functionality for presentation to Government of Puerto Rico leaders on how to leverage data generation capabilities.	\$ 366.00	1.5	\$ 549.00
5/16/2017	Werley, Trey	Analyze critical projects information to prepare for update of Project Central information.	\$ 366.00	1.2	\$ 439.20
5/16/2017	Werley, Trey	Consolidate shared services information received from client to organized for discussion on next steps related to Shared Services strategy.	\$ 366.00	2.1	\$ 768.60
5/16/2017	Werley, Trey	Develop process methodology for key initiatives (CSI, Mobilization, Contracts, Services) in order to outline high-level strategy for client discussion.	\$ 366.00	1.2	\$ 439.20
5/16/2017	Wheelock, John	Meet with I. Garcia (Fortaleza) to discuss key items in upcoming presentation (receptiveness of Agency personnel, projected savings from workforce mobilization, centralization of services, and use of Project Central to provide visibility of work streams) to the Governor.	\$ 429.00	3.5	\$ 1,501.50
5/16/2017	Wheelock, John	Review key transformation activities for each agency in order to update each of their current status.	\$ 429.00	1.1	\$ 471.90

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Date	Professional	Description	Rate	Hours	Fees
5/16/2017	Wheelock, John	Update the Project Central monthly dashboard presentation for the Governor with additional PMO information frameworks in order to show the type of information that will be provided by the Transformation sub-agencies	\$ 429.00	1.5	\$ 643.50
5/16/2017	Wheelock, John	Update Transformation PMO slides for discussion with I. Garcia (Fortaleza).	\$ 429.00	0.6	\$ 257.40
5/16/2017	Wheelock, John	Analyze baseline business case study on government transformation to identify key areas included that will be applicable to the following initiatives: Police mobilization, Economic Development externalization, Familia integration, and shared service centers.	\$ 429.00	1.7	\$ 729.30
5/16/2017	Wheelock, John	Analyze the specific business case studies to profile for Police, Familia, and Economic Development agencies.	\$ 429.00	0.8	\$ 343.20
5/16/2017	Wheelock, John	Prepare analysis on required data, validation process, calculations, stress testing for business cases regarding costs to achieve, implementation timeline, targeted cost savings for each Transformation sub-agency with Y. Diaz (Fortaleza).	\$ 429.00	0.8	\$ 343.20
5/16/2017	Young, Chris	Review Project Central capabilities with I. Garcia (Fortaleza) for update to Governor on program timeline, including tool deployment to agencies.	\$ 621.00	2.2	\$ 1,366.20
5/16/2017	Young, Chris	Prepare summary for agency level contacts on Budget/Contracts regarding work plans to adjust for updated milestones.	\$ 621.00	1.3	\$ 807.30
5/16/2017	Young, Chris	Review analysis plan of initiatives for required outcomes for DPS mobilization, DDEC DMO, Familia footprint, and CSI deployment objectives with I. Garcia, R Cabrera, Y. Diaz (Fortaleza).	\$ 621.00	1.4	\$ 869.40
5/17/2017	Akoto, Yolanda	Analyzed "Puerto Rico Fiscal Plan" created by the Government of Puerto Rico which details financial projections, measures, and restrictions in order to measure Human Capital efforts to be made by the transformation process.	\$ 366.00	1.3	\$ 475.80
5/17/2017	Akoto, Yolanda	Analyzed current government of Puerto Rico hiring practices / processes as it relates to employee mobilization strategies to understand strategic pain-points in transformation effort.	\$ 366.00	1.0	\$ 366.00
5/17/2017	Akoto, Yolanda	Review Plan outlining key strategic initiatives as part of Government's Transformation effort to assess the timeline set forth for modernizing labor laws, including mechanisms to report progress to PROMESA Oversight Board.	\$ 366.00	1.0	\$ 366.00
5/17/2017	Akoto, Yolanda	Prepare analysis outlining key government components (Hacienda, OMB, Fortaleza, etc.) to assess the role / boundaries of centralized government in the daily operations of the Agencies to drive operational efficiency and fiscal responsibility.	\$ 366.00	1.0	\$ 366.00

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Date	Professional	Description	Rate	Hours	Fees
5/17/2017	Akoto, Yolanda	Meet with Y. Badr (Deloitte) to plan how to cross-train on Central Human Resources (OATRH), Department of Public Safety (DPS), Department of Economic Development (DDEC) staff on how to input implementation plans into Project Central, in order to present accurate information to the Governor of Puerto Rico.	\$ 366.00	0.5	\$ 183.00
5/17/2017	Akoto, Yolanda	Meet with D. Saran, Y. Badr, D. Carey, J. Wheelock, T. Werley, C. Young (all Deloitte) to discuss government sponsor point of contacts for Project Central implementation plan requests and Business Case management.	\$ 366.00	1.5	\$ 549.00
5/17/2017	Badr, Yasmin	Create presentation displaying ongoing Hacienda revenue initiatives and cost savings analysis for Secretary of Treasury R. Maldonado (PR - Secretary of Treasury, CFO) to present to Governor R. Rossello.	\$ 366.00	2.6	\$ 951.60
5/17/2017	Badr, Yasmin	Develop presentation on tax compliance initiatives, including tax simplification for individuals and corporations for meeting with Secretary of Treasury R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	2.4	\$ 878.40
5/17/2017	Badr, Yasmin	Review analysis of Hacienda revenue initiatives data provided by Secretary of Treasury R. Maldonado (PR - Secretary of Treasury, CFO) to include in revenue initiative presentation for R. Maldonado (PR - Secretary of Treasury, CFO) to present to Governor R. Rossello during weekly status update meeting.	\$ 366.00	1.2	\$ 439.20
5/17/2017	Badr, Yasmin	Meet with I. Garcia (Fortaleza), R. Cabrera (Fortaleza), Y. Diaz (Fortaleza), O. Rodriguez (PR - Asst. Secretary of Central Accounting), Chief information officer L. Arrocho (Fortaleza), umbrella agency heads: M. Santos (Department of Family), M. Camino (Fortaleza), and Y. Diaz (Department of Economic Development) to discuss progress made / priorities for government transformation.	\$ 366.00	1.8	\$ 658.80
5/17/2017	Badr, Yasmin	Prepare for meeting with Fortaleza team: I. Garcia, R. Cabrera, Y. Diaz, Hacienda representatives, CIO of Fortaleza, and umbrella agency heads for the Department of Family, Department of Safety, and Department of Economic Development by developing presentation on Project Central reporting expectations.	\$ 366.00	0.8	\$ 292.80
5/17/2017	Carey, Diana	Update the program management tool to understand how transformation agency implementation plans will be managed to feed into the Governor's dashboard of transformation initiative progress.	\$ 507.00	0.6	\$ 304.20
5/17/2017	Carey, Diana	Develop an approach to assess baseline analysis of agency shared services, which will be used to conduct a cost/benefit analysis in the human resources shared services business case.	\$ 507.00	1.7	\$ 861.90
5/17/2017	Carey, Diana	Debrief transformation strategy (including outputs, methodology, risks) during status meeting with C. Young, R. Ferraro, D. Saran, J. Wheelock, Y. Badr, Y. Akoto, T. Werley (Deloitte) to understand changes in work stream goals at agency level.	\$ 507.00	1.8	\$ 912.60

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5/17/2017	Carey, Diana	Analyze summary on Destination Marketing Organization (DMO) House Bill 004 of 2017 to gain understanding of how room tax revenue will be used to fund the DMO, to prepare for business case kick-off meeting with Department de Desarrollo Economico y Comercio (DDEC) officials.	\$ 507.00	0.6	\$ 304.20
5/17/2017	Ferraro, Rick	Meeting with L Arocho (CIO), I Garcia of Fortaleza, M Gonzalez of Fiscal Board, R Maldonado of Hacienda to discuss service consolidation efforts to be addressed by project management tool.	\$ 585.00	2.6	\$ 1,521.00
5/17/2017	Ferraro, Rick	Review Transformation Agency business case analysis structure with J. Wheelock of Deloitte to establish additional support to collect from agencies.	\$ 585.00	0.4	\$ 234.00
5/17/2017	Ferraro, Rick	Discussion with C Young, T Werley, J Wheelock all of Deloitte on baseline analysis and future business cases for organization into distinct agency work streams.	\$ 585.00	1.6	\$ 936.00
5/17/2017	Ferraro, Rick	Discuss Government Transformation needs, analysis, and staff assignments with C. Young, D. Saran, and T. Hurley (all Deloitte) to update plan for presentation to I. Garcia (Fortaleza).	\$ 585.00	0.4	\$ 234.00
5/17/2017	Ferraro, Rick	Lead live demonstration of Deloitte's project management system to J Wheelock, D Saran, T Werley (all Deloitte) to be deployed for GPR, focusing on types of program management decisions made feasible by the information in the system.	\$ 585.00	1.1	\$ 643.50
5/17/2017	Ferraro, Rick	Discussion with Y. Roman (Fortaleza) regarding content/approach for agency meetings of Government Transformation, including specific agenda items for each agency.	\$ 585.00	0.2	\$ 117.00
5/17/2017	Ferraro, Rick	Prepare for Liaisons' meeting on 5/17 chaired by I. Garcia and R. Cabrera (Fortaleza) to introduce transformation/consolidation of agencies.	\$ 585.00	0.6	\$ 351.00
5/17/2017	Ferraro, Rick	Meeting with Liaisons for Government Transformation led by I. Garcia and R. Cabrera (Fortaleza) for over 50 people to discuss goals of transformation, including addressing agency specific questions.	\$ 585.00	2.5	\$ 1,462.50
5/17/2017	Hurley, Timothy	Draft email to O. Rodriguez (PR - Asst. Secretary of Central Accounting) regarding planning for implementation of modified accrual accounting system.	\$ 621.00	0.7	\$ 434.70
5/17/2017	Saran, Daljeet	Meeting with M. Santos (Familia) to discuss actual versus budgeted spending on services to identify desired outputs of maximizing headcount for services.	\$ 546.00	1.5	\$ 819.00
5/17/2017	Saran, Daljeet	Meeting with Y. Diaz (DDEC agency liaison), E. Lebron (DDEC agency champion) to present implementation plan instructions to be distributed among all members of the agency.	\$ 546.00	2.3	\$ 1,255.80
5/17/2017	Saran, Daljeet	Meeting with M. Camino (DPS), J. Lopez Torres (DPS) to discuss risk factors in implementing shared services that would affect work plan for the agency.	\$ 546.00	1.2	\$ 655.20

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Date	Professional	Description	Rate	Hours	Fees
5/17/2017	Saran, Daljeet	Meet with I. Garcia (Fortaleza), M. Camino (DPS), M. Santos (Familia), Y. Diaz (DDEC); R. Pagan (OATRH), M. Hernandez (DPS) to discuss the program progress with of Project Central capabilities of report generation and tracking against plans for each agency in order to report to Oversight Board.	\$ 546.00	3.5	\$ 1,911.00
5/17/2017	Saran, Daljeet	Meet with C. Young, Y. Badr, J. Wheelock, D. Carey, and Y. Akoto (All Deloitte) to discuss shared services analysis between all government agencies.	\$ 546.00	1.0	\$ 546.00
5/17/2017	Werley, Trey	Analyze data received from client related to critical projects to update Project Central information.	\$ 366.00	2.2	\$ 805.20
5/17/2017	Werley, Trey	Evaluate critical projects for update of Project Central tool.	\$ 366.00	1.8	\$ 658.80
5/17/2017	Wheelock, John	Prepare analysis to assess the key metrics available in the PRISM tool to be applied to Agencies to achieve future state planning.	\$ 429.00	1.0	\$ 429.00
5/17/2017	Wheelock, John	Meeting with to present the business case studies that contain desired outputs, robust financial methodology, and risk factors.	\$ 429.00	1.5	\$ 643.50
5/17/2017	Wheelock, John	Present instructions for filling out information on cost savings implementation plans to sub-agency owners, drivers at Champion's Meeting with I. Garcia (Fortaleza), R. Cabrera (Fortaleza).	\$ 429.00	3.1	\$ 1,329.90
5/17/2017	Wheelock, John	Update analysis on business case studies with R. Ferraro (Deloitte) to provide additional detail on costs to achieve, flow of funds, 5 year horizon of cost savings in order to satisfy requirements of oversight board	\$ 429.00	0.2	\$ 85.80
5/17/2017	Wheelock, John	Prepare analysis on Deloitte's internal capabilities regarding benchmarking by US states (including Puerto Rico) in order to set goals, standards for operational metrics to introduce to I. Garcia, R. Cabrera (Fortaleza)	\$ 429.00	3.5	\$ 1,501.50
5/17/2017	Wheelock, John	Prepare analysis provided by Transformation sub-agencies in order to build business cases (costs to achieve, timeline, projected savings) with identified key GPR stakeholders.	\$ 429.00	1.5	\$ 643.50
5/17/2017	Wheelock, John	Prepare analysis to assess roll-out schedule of business cases for Policia, Familia service center integration, externalization of marketing agency (costs to implement, identified cost savings streams, 5 year horizon) to other agencies within the Government of Puerto Rico based on Agency resourcing.	\$ 429.00	1.2	\$ 514.80
5/17/2017	Young, Chris	Meet with O. Rodriguez (PR - Asst. Secretary of Central Accounting), R. Guerra (PR - Hacienda accounting staff) to discuss aggregation of quarterly financial information with inclusion of a reconciliation to the FY18 budget.	\$ 621.00	1.6	\$ 993.60
5/17/2017	Young, Chris	Review current tasks under active work for transformation with respect to agency status, including level of completion steps for update at request of I. Garcia (Fortaleza).	\$ 621.00	1.9	\$ 1,179.90
5/17/2017	Young, Chris	Meet with I. Garcia (Fortaleza) to walk-through transformation status dashboard with updates from OMB (FY18 budget), Hacienda (Revenue Initiatives) to be presented to Governor.	\$ 621.00	1.2	\$ 745.20



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5/18/2017	Akoto, Yolanda	Meet with D. Saran, Y. Badr, D. Carey, J. Wheelock, T. Werley (all Deloitte) to discuss prioritization of implementation plan requirements/restrictions in Project Central to present to I. Garcia (Fortaleza).	\$ 366.00	0.7	\$ 256.20
5/18/2017	Akoto, Yolanda	Meet with D. Saran, Y. Badr, D. Carey, J. Wheelock, T. Werley, and C. Young (all Deloitte) to discuss 30/60/90 day transformation plan for Department of Public Service, Human Resources, and Department of Economics as of 5/18.	\$ 366.00	1.5	\$ 549.00
5/18/2017	Akoto, Yolanda	Meet with D. Saran, Y. Badr, D. Carey, J. Wheelock, T. Werley, and C. Young (all Deloitte) to discuss client project status updates/responsibilities for Business Case development and single-employer draft strategy development.	\$ 366.00	1.5	\$ 549.00
5/18/2017	Akoto, Yolanda	Review law 8 (Administration/Transformation of HR) which is part of the set of new laws being signed by the Governor in order to prepare Government of Puerto Rico clients in Human Resources efforts.	\$ 366.00	1.5	\$ 549.00
5/18/2017	Badr, Yasmin	Review documentation provided by J. Amador (BIMS) on 5/16 on the methodology for selecting Integrated Service Center locations.	\$ 366.00	0.6	\$ 219.60
5/18/2017	Badr, Yasmin	Analyze documentation provided by J. Amador (Integrated Service Centers) on the execution model for establishing Integrated Service Centers.	\$ 366.00	0.9	\$ 329.40
5/18/2017	Badr, Yasmin	Meet with I. Garcia (Fortaleza), Y. Diaz (Department of Economic Development (DDEC)) to further discuss the cost savings approach to government transformation at DDEC (focused on contracts, headcount, facilities, services).	\$ 366.00	1.3	\$ 475.80
5/18/2017	Badr, Yasmin	Meet with I. Garcia (Fortaleza), Department of Family representatives including M. Santos and F. Rodriguez to discuss in greater detail the four pillars approach to transformation.	\$ 366.00	1.2	\$ 439.20
5/18/2017	Badr, Yasmin	Meet with I. Garcia (Fortaleza), M. Camino (Fortaleza), including all 6 DPS sub-agency representatives: M. Hernandez, A. Gomez, H. Torres, H. Lopez, M. Rodriguez, C. Villalba to discuss the four pillar approach to transformation.	\$ 366.00	1.2	\$ 439.20
5/18/2017	Badr, Yasmin	Prepare for meeting I. Garcia (Fortaleza), Fortaleza team (R. Cabrera, Y. Diaz, F. Figueroa), and representatives from the 3 umbrella agencies to discuss in greater detail the four pillar approach to transformation by developing a presentation explaining the approach.	\$ 366.00	0.4	\$ 146.40
5/18/2017	Badr, Yasmin	Review data provided by Y. Diaz ( Department of Economic Development) on agency level milestones and Governor level milestones in response to the data request to update Project Central.	\$ 366.00	0.6	\$ 219.60
5/18/2017	Badr, Yasmin	Review data provided by F. Rodriguez and M. Santos ( Department of Family) on containing information regarding agency level milestones and Governor level milestones in response to the data request to update Project Central.	\$ 366.00	0.7	\$ 256.20

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5/18/2017	Badr, Yasmin	Review data provided by M. Camino (Fortaleza) on agency level milestones and Governor level milestones in response to the 5/16 data request to update Project Central.	\$ 366.00	0.6	\$ 219.60
5/18/2017	Badr, Yasmin	Compare updated implementation plan submitted by J. Amador (Integrated Service Centers) to the implementation plan provided by I. Garcia (Fortaleza) AAFAF.	\$ 366.00	0.7	\$ 256.20
5/18/2017	Badr, Yasmin	Compare updated implementation plan submitted by Y. Diaz (Department of Economic Development) to the implementation plan provided by I. Garcia (Fortaleza) and AAFAF.	\$ 366.00	0.8	\$ 292.80
5/18/2017	Carey, Diana	Assess industry leading practices on shared services to develop approach for a business case that outlines cost/benefit analysis on implementing a human resources shared services at each of the three transformation agencies.	\$ 507.00	1.3	\$ 659.10
5/18/2017	Carey, Diana	Prepare strategy for developing business cases at the three transformation agencies, which will demonstrate cost savings resulting from transformation initiatives.	\$ 507.00	0.4	\$ 202.80
5/18/2017	Ferraro, Rick	Present Deloitte's project management tool to R. Cabrera, I. Garcia, F. Figueroa, and Y. Roman (Fortaleza) for sharing with contract-related Liaisons to support the reporting process	\$ 585.00	1.8	\$ 1,053.00
5/18/2017	Ferraro, Rick	Update presentation material evaluating the government's Mobilization initiative for presentation to Fortaleza.	\$ 585.00	1.1	\$ 643.50
5/18/2017	Ferraro, Rick	Meeting with Controllers Office, I. Garcia, and L. Arocho (Fortaleza) to discuss the contract data available through the Controllers Office internal website as well as to arrange access.	\$ 585.00	2.6	\$ 1,521.00
5/18/2017	Ferraro, Rick	Research Law 8 related to the Single Employer initiative to evaluate implications for design of the mobilization process to move government employees more freely between agencies.	\$ 585.00	1.1	\$ 643.50
5/18/2017	Saran, Daljeet	Meet with Y. Diaz (DDEC agency liaison), E. Lebron (DDEC agency liaison) to discuss contract savings of projected versus actuals to identify methods to reconcile outstanding contracts.	\$ 546.00	1.5	\$ 819.00
5/18/2017	Saran, Daljeet	Meet with Y. Diaz (DDEC), L. J. Umpierre Ferrer (DDEC), J. Benitez (DDEC), E. Lebron (DDEC) to demonstrate Project Central functionality to help identify risk factors.	\$ 546.00	0.5	\$ 273.00
5/18/2017	Saran, Daljeet	Meeting with M. Camino (DPS), J. Lopez Torres (DPS), M. Hernandez (DPS) to demonstrate Project Central functionality of headcount reporting capabilities to be used to report to Oversight Board.	\$ 546.00	0.5	\$ 273.00
5/18/2017	Saran, Daljeet	Meeting with M. Santos (Familia), F. Rivera (Familia), W. Maldonado (Familia) to discuss standardization of information gathered from each agency for comparison purposes to facilitate use of dashboard with Project Central.	\$ 546.00	0.5	\$ 273.00

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Date	Professional	Description	Rate	Hours	Fees
5/18/2017	Saran, Daljeet	Meet with M. Camino (DPS), M. Hernandez (DPS) to discuss shared services and real estate savings to aggregate potential savings.	\$ 546.00	1.4	\$ 764.40
5/18/2017	Saran, Daljeet	Meet with M. Santos (Familia), F. Rivera (Familia), W. Maldonado (Familia) to discuss headcount as of 5/17 to analyze efficient allocation of employees to services.	\$ 546.00	1.6	\$ 873.60
5/18/2017	Saran, Daljeet	Prepare analysis for transformation agencies to identify potential business cases, assessment of savings estimates, data requirements to present to the Oversight Board.	\$ 546.00	1.3	\$ 709.80
5/18/2017	Theocharidis, Costas	Meet with J. Gabb, A. Singh (all Deloitte) to discuss outstanding items regarding status of transitory employees in order to further refine payroll savings analysis associated with transitory employees.	\$ 507.00	0.4	\$ 202.80
5/18/2017	Theocharidis, Costas	Meeting with O. Hernandez (BDO) to discuss in detail procedures around analyzing employee roster for the Dept. of Health, Dept. of Education.	\$ 507.00	1.4	\$ 709.80
5/18/2017	Theocharidis, Costas	Draft email to H. Cruz (BDO) regarding items on the transitory/irregular employee headcount analysis in order to further refine payroll savings analysis associated with transitory employees.	\$ 507.00	0.6	\$ 304.20
5/18/2017	Theocharidis, Costas	Update payroll work stream section in the cost reduction deck as part of the weekly activity report shared with the client.	\$ 507.00	1.6	\$ 811.20
5/18/2017	Werley, Trey	Meeting with Y. Badr and D. Saran (Deloitte) to coordinate tasks related to Project Central tool client updates.	\$ 366.00	0.7	\$ 256.20
5/18/2017	Werley, Trey	Update agency level information, milestones, and sub tasks on Project Central.	\$ 366.00	2.3	\$ 841.80
5/18/2017	Wheelock, John	Prepare Project Central Tool Introduction for meeting with I. Garcia, R. Cabrera (Fortaleza), and Executive Committee of Department of Police.	\$ 429.00	2.5	\$ 1,072.50
5/18/2017	Wheelock, John	Create baseline agenda outlining key initiatives in business case development to be used in kickoff meetings with Police, Familia, and Economic Development agencies.	\$ 429.00	0.6	\$ 257.40
5/18/2017	Wheelock, John	Create detailed analysis of agency ownership 30/60/90 day planning updates.	\$ 429.00	1.4	\$ 600.60
5/18/2017	Wheelock, John	Meet with I. Garcia (Fortaleza) and R. Ferraro (Deloitte) to introduce business case study development.	\$ 429.00	0.8	\$ 343.20
5/18/2017	Wheelock, John	Construct 1-page summaries of the business case studies for introduction to individual agency owners.	\$ 429.00	2.0	\$ 858.00
5/18/2017	Wheelock, John	Update analysis on US state benchmarking vs. Puerto Rico regarding Dept. of Policia's operational, quality metrics in order to introduce to I. Garcia, R. Cabrera (Fortaleza)	\$ 429.00	1.5	\$ 643.50
5/18/2017	Wheelock, John	Review resourcing availability for key personnel within the DDEC sub-agencies in order to update work stream plan for business case study creation.	\$ 429.00	0.9	\$ 386.10
5/19/2017	Akoto, Yolanda	Finish reading Law 8 (Administration/Transformation of HR) to understand Human Resource need for government transformation with the need for employee mobilization.	\$ 366.00	1.0	\$ 366.00

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Date	Professional	Description	Rate	Hours	Fees
5/19/2017	Akoto, Yolanda	Meeting with D. Saran, Y. Badr, D. Carey, J. Wheelock, T. Werley, C. Young (all Deloitte) to obtain and update on plan to conduct business case kick-off meetings with the transformation agency leads during the week of May 22.	\$ 366.00	1.2	\$ 439.20
5/19/2017	Badr, Yasmin	Analyze data provided by J. Amador (Integrated Service Centers) updating agency level milestones, Governor level milestones, and status of tasks in the implementation plan to update in Project Central.	\$ 366.00	1.9	\$ 695.40
5/19/2017	Badr, Yasmin	Program weekly reporting package template with Project Central expert N. Schuler (Deloitte) to provide I. Garcia (Fortaleza) and Governor R. Rossello with a cumulative weekly progress report on the transformation agencies.	\$ 366.00	1.7	\$ 622.20
5/19/2017	Badr, Yasmin	Update progress report submitted by J. Amador (BIMS) containing key accomplishments, key upcoming activities, and issues/risks for Integrated Service Centers for time period 4/1/17 - 5/19/17 to Project Central.	\$ 366.00	0.6	\$ 219.60
5/19/2017	Badr, Yasmin	Compare updated implementation plan submitted by R. Pagan (Administration of Human Resources & Legal Affairs) to version of implementation plan submitted to AAFAF.	\$ 366.00	0.7	\$ 256.20
5/19/2017	Badr, Yasmin	Draft email to follow-up with F. Rodriguez and M. Santos (Department of Family) to request meeting for the week of 5/22 and request outstanding data points for Project Central.	\$ 366.00	0.2	\$ 73.20
5/19/2017	Badr, Yasmin	Draft follow-up with M. Camino (Department of Safety) to request meeting for the week of 5/22 and request outstanding data points for Project Central.	\$ 366.00	0.3	\$ 109.80
5/19/2017	Badr, Yasmin	Draft email to follow-up with R. Pagan (Administration of Human Resources & Legal Affairs) request meeting for the week of 5/22 and request outstanding data points required prior to Project Central launch.	\$ 366.00	0.3	\$ 109.80
5/19/2017	Badr, Yasmin	Draft email to follow-up with Y. Diaz (Department of Economic Development) to request meeting for the week of 5/22 and request outstanding data points required prior to Project Central launch.	\$ 366.00	0.2	\$ 73.20
5/19/2017	Badr, Yasmin	Update Project Central interface to incorporate changes to implementation plan activities, including progress to date for Administration of Human Resources & Legal Affairs into the system.	\$ 366.00	2.3	\$ 841.80
5/19/2017	Badr, Yasmin	Meeting with Project Central specialist N. Schuler (Deloitte) to discuss data extraction from the tool/ generating reports from the system.	\$ 366.00	0.4	\$ 146.40
5/19/2017	Badr, Yasmin	Call with J. Lopez (Department of Safety) to answer her questions regarding reporting progress to date, including identifying milestones in order to fulfill the 5/16 Project Central data request.	\$ 366.00	0.6	\$ 219.60
5/19/2017	Carey, Diana	Discuss approaches to developing a human resources shared services business case to demonstrate cost savings with R. Ferraro and Y. Akoto (Deloitte) to update agency work plans.	\$ 507.00	0.9	\$ 456.30
5/19/2017	Carey, Diana	Provide update on plan to conduct business case kick-off meetings with the transformation agency leads during the week of May 22.	\$ 507.00	1.1	\$ 557.70

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/19/2017	Carey, Diana	Analyze the Department de Desarrollo Economico y Comercio (DDEC), Destination Marketing Organization Externalization implementation work plan to prepare for the business case kick-off meeting with DDEC/ Fortaleza officials.	\$ 507.00	1.8	\$ 912.60
5/19/2017	Ferraro, Rick	Review Law 8 that creates central Human Resources (OATRH) as well as the mobilization initiative to evaluate impact on transformation initiatives.	\$ 585.00	1.2	\$ 702.00
5/19/2017	Ferraro, Rick	Call with Y. Akoto to discuss changes to framework on mobilization to be included in presentation for meeting with Central Human Resources.	\$ 585.00	1.2	\$ 702.00
5/19/2017	Ferraro, Rick	Assess agency level information reporting needs based on agency leadership feedback to evaluate project management tool customization required for Puerto Rico.	\$ 585.00	0.7	\$ 409.50
5/19/2017	Ferraro, Rick	Call with J Wheelock and D Carey of Deloitte to discuss data available to be added to analyses supporting agency level business cases.	\$ 585.00	1.1	\$ 643.50
5/19/2017	Ferraro, Rick	Respond to email from I. Garcia (Fortaleza) regarding AFAAF instructions, including agency work plan submissions as of 5/19.	\$ 585.00	0.3	\$ 175.50
5/19/2017	Saran, Daljeet	Meet with T. Werley, N. Schuler, Y. Badr (all Deloitte) to discuss Project Central updates for DDEC, DPS, Familia, and Human Resources to help analyze recommendations for risk factors in order to present to I. Garcia (Fortaleza).	\$ 546.00	0.5	\$ 273.00
5/19/2017	Saran, Daljeet	Meet with K. Stover, T. Hurley, R. Cortez, C. Young (all from Deloitte) to discuss implementation of Project Central for DDEC, Familia, DPS, and Human Resources in order for them to present completion of initiatives to Oversight Board.	\$ 546.00	1.0	\$ 546.00
5/19/2017	Saran, Daljeet	Update reporting template within Project Central to help DDEC, Familia, DPS, and Human Resources to identify milestones that are at risk, along with resolutions.	\$ 546.00	3.0	\$ 1,638.00
5/19/2017	Saran, Daljeet	Meet with C. Young, Y. Badr, J. Wheelock, D. Carey, Y. Akoto, T. Werley (all from Deloitte) to discuss contract spend savings through shared services between agencies.	\$ 546.00	0.5	\$ 273.00
5/19/2017	Saran, Daljeet	Review analysis of business case development and communications to DDEC, Familia, DPS, and Human Resources to help assess headcount among each agency.	\$ 546.00	2.0	\$ 1,092.00
5/19/2017	Stover, Kate	Meeting with T. Hurley (Deloitte) and C. Freire (Hacienda) to discuss government template recurring reports with metric tracking capabilities of Project Central.	\$ 507.00	0.6	\$ 304.20
5/19/2017	Theocharidis, Costas	Draft email to O. Hernandez (BDO) regarding follow-up items on the May 9 STAFF employee roster provided by BDO for the Dept. of Education.	\$ 507.00	0.6	\$ 304.20
5/19/2017	Werley, Trey	Revise the Department of Economic Development (DDEC) implementation to update the milestone start/end dates to reflect new information received from Y. Diaz (DDEC).	\$ 366.00	1.7	\$ 622.20
5/19/2017	Werley, Trey	Analyze data received from Y. Diaz (DDEC) with regards to implementation of transformation plan details and project milestones.	\$ 366.00	1.9	\$ 695.40
5/19/2017	Werley, Trey	Develop client guide for the Project Central tool for agencies to reference on how to use it effectively as follow up to training.	\$ 366.00	2.3	\$ 841.80

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Date	Professional	Description	Rate	Hours	Fees
5/19/2017	Werley, Trey	Create functionality portion of client presentation for Project Central to assist agencies with user interface.	\$ 366.00	2.2	\$ 805.20
5/19/2017	Werley, Trey	Develop FAQ portion of client presentation for Project Central user interface.	\$ 366.00	2.1	\$ 768.60
5/19/2017	Werley, Trey	Evaluate DDEC milestone information received related to agency level for inclusion in the Project Central tool.	\$ 366.00	1.8	\$ 658.80
5/19/2017	Wheelock, John	Analyze inventory of services by agency for contracts.	\$ 429.00	0.5	\$ 214.50
5/19/2017	Wheelock, John	Meet with C. Young, R. Ferraro, D. Saran, T. Werley, and Y. Badr (Deloitte) on updates, required information for next wave of reporting on agency progress in achieving cost savings for FY17	\$ 429.00	0.7	\$ 300.30
5/19/2017	Wheelock, John	Update I. Garcia (Fortaleza) on planned meetings with business case study leads.	\$ 429.00	1.5	\$ 643.50
5/19/2017	Wheelock, John	Create 1-page illustrative examples of outputs and templates for business case studies.	\$ 429.00	2.0	\$ 858.00
5/19/2017	Young, Chris	Call with J. Wheelock (Deloitte), D. Saran (Deloitte) to outline key milestones to be set up at agency-level in order for Fortaleza leadership to have regular insight into status of initiatives, issues raised at agency level during implementation efforts.	\$ 621.00	1.1	\$ 683.10
5/20/2017	Ferraro, Rick	Review agency FY18 implementation plans to prepare summary for discussion with Fortaleza leadership.	\$ 585.00	0.6	\$ 351.00
5/21/2017	Ferraro, Rick	Prepare agenda for meeting with I. Garcia (Fortaleza) to discuss transformation updates by agency.	\$ 585.00	0.1	\$ 58.50
5/21/2017	Ferraro, Rick	Assess Law 8 (which created central Human Resources) to identify components for inclusion in agency implementation work plans.	\$ 585.00	0.2	\$ 117.00
5/22/2017	Akoto, Yolanda	Create summary of Law 8 (the Administration and Transformation of HR) of Puerto Rico to identify key implementation activities needed, in preparation for meeting with the leads of Central Human Resources (OATRH).	\$ 366.00	0.8	\$ 292.80
5/22/2017	Akoto, Yolanda	Meet with Government of Puerto Rico Human Resources lead R. Pagan to discuss single employer initiative, what they have done so far, mobilization, and the move forward.	\$ 366.00	1.0	\$ 366.00
5/22/2017	Akoto, Yolanda	Meeting with C. Young, R. Ferraro, D. Saran, J. Wheelock, Y. Badr, D. Carey, and T. Werley (all Deloitte) to discuss transformation business case updates/Project Central strategy for streamlining agency projects/risks associated with projected projects.	\$ 366.00	2.5	\$ 915.00
5/22/2017	Badr, Yasmin	Update Project Central interface by importing implementation plan for the Department of Corrections submitted by AAFAF.	\$ 366.00	0.8	\$ 292.80
5/22/2017	Badr, Yasmin	Update Project Central interface by importing implementation plan for the Department of Education submitted by AAFAF.	\$ 366.00	0.8	\$ 292.80
5/22/2017	Badr, Yasmin	Meet with N. Schuler (Deloitte) to develop example implementation dashboard reports from Project Central, to walkthrough with I. Garcia (Fortaleza) to obtain approval on using going forward.	\$ 366.00	0.4	\$ 146.40

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Date	Professional	Description	Rate	Hours	Fees
5/22/2017	Badr, Yasmin	Meet with R. Pagan (Administration of Human Resources & Legal Affairs) and F. Figueroa (Fortaleza) to discuss the business case for employee mobilization/ Single Employer.	\$ 366.00	1.7	\$ 622.20
5/22/2017	Badr, Yasmin	Prepare for meeting with I. Garcia (Fortaleza) to discuss agency progress readiness for Project Central by creating presentation assessing each agency's outstanding data points.	\$ 366.00	1.3	\$ 475.80
5/22/2017	Badr, Yasmin	Prepare for meeting with R. Pagan (Administration of Human Resources & Legal Affairs) and F. Figueroa (Fortaleza) to discuss the business case strategy for mobilization reviewing data received.	\$ 366.00	0.6	\$ 219.60
5/22/2017	Badr, Yasmin	Analyze Executive Order OE-2017-034 to identify potential impact on the transformation efforts.	\$ 366.00	0.7	\$ 256.20
5/22/2017	Badr, Yasmin	Review implementation plan provided by Department of Education to Identify missing data points for follow-up with AAFAF.	\$ 366.00	1.4	\$ 512.40
5/22/2017	Badr, Yasmin	Review the Small Projects implementation to assess whether information was present for inclusion in Project Central.	\$ 366.00	0.3	\$ 109.80
5/22/2017	Badr, Yasmin	Draft email to M. Camino (Fortaleza) to follow-up on outstanding items to date from the 5/16 data inquiry by I. Garcia (Fortaleza) required for Project Central launch.	\$ 366.00	0.3	\$ 109.80
5/22/2017	Carey, Diana	Prepare kick-off presentation for transformation agency shared services business case/baseline analysis.	\$ 507.00	1.3	\$ 659.10
5/22/2017	Carey, Diana	Provide update on upcoming transformation agency business case kick-off meetings during team status update with R. Ferraro, S. Daljeet, J. Wheelock, Y. Badr, Y. Akoto, and T. Werley.	\$ 507.00	0.8	\$ 405.60
5/22/2017	Carey, Diana	Evaluate the financial projections in the March fiscal plan to understand how it relates to planned transformation agency business cases, analyze which information can be used to calculate high-level cost/benefit calculations.	\$ 507.00	1.2	\$ 608.40
5/22/2017	Carey, Diana	Analyze the inclusive/equitable Puerto Rico section in the "Puerto Rico's Government Reform Program New Path Forward" to develop recommendations on Transformation strategies related to mobilization, externalization.	\$ 507.00	0.9	\$ 456.30
5/22/2017	Carey, Diana	Revise the Department de Desarrollo Economico y Comercio (DDEC), Destination Marketing Organization (DMO) Externalization business case kick-off presentation based on feedback received from R. Ferrero.	\$ 507.00	1.3	\$ 659.10
5/22/2017	Carey, Diana	Update the presentation from J. Wheelock (Deloitte) for Department de Desarrollo Economico y Comercio (DDEC), Destination Marketing Organization (DMO) Externalization business case kick-off meeting.	\$ 507.00	1.4	\$ 709.80
5/22/2017	Carey, Diana	Analyze the 'New Economic Development Organization Structure' presentation to prepare for the Department de Desarrollo Economico y Comercio (DDEC), Destination Marketing Organization (DMO) externalization business case kick-off discussion with DDEC/ Fortaleza officials.	\$ 507.00	1.3	\$ 659.10
5/22/2017	Ferraro, Rick	Evaluate updates to project management tool to understand the additional capabilities for inclusion in presentation to Fortaleza.	\$ 585.00	0.9	\$ 526.50



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Date	Professional	Description	Rate	Hours	Fees
5/22/2017	Ferraro, Rick	Meeting with J Wheelock, T Werley, Y Badr of Government Transformation team to update agency level analyses for update meeting with Fortaleza.	\$ 585.00	1.4	\$ 819.00
5/22/2017	Ferraro, Rick	Review Central Human Resources organization structure to prepare questions for meeting with R. Pagan (Central Human Resources) related to organizational transformation.	\$ 585.00	1.1	\$ 643.50
5/22/2017	Ferraro, Rick	Meet with N Irizarry, R Pagan, M Matos of Central Human Resources (OATRH) Government Transformation, F. Figueroa (Fortaleza) regarding the Mobilization initiative, including planning implications with structure of Central Human Resources department.	\$ 585.00	1.7	\$ 994.50
5/22/2017	Ferraro, Rick	Discussion with D. Carey (Deloitte) regarding changes to the presentation for meeting with Economic Development (DDEC) on externalization business case.	\$ 585.00	0.6	\$ 351.00
5/22/2017	Saran, Daljeet	Meet with N. Schuler (Deloitte) to discuss standardization of reporting by each agency to help assess requirements and gaps of agencies in order to report key metrics required by PROMESA.	\$ 546.00	1.0	\$ 546.00
5/22/2017	Saran, Daljeet	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), T. Hurley, C. Young, and R. Ferraro (all Deloitte) to discuss reporting capabilities of Project Central for key economic growth indicators.	\$ 546.00	1.2	\$ 655.20
5/22/2017	Saran, Daljeet	Prepare analysis of Project Central requirements, gaps to assess automatic, and manual processes of agencies that need to be updated in order to meet PROMESA requirements.	\$ 546.00	1.3	\$ 709.80
5/22/2017	Saran, Daljeet	Review analysis of Project Central data and reporting functionality for CSI existing data as of 5/19 to identify owners of milestones needed to report to PROMESA.	\$ 546.00	2.3	\$ 1,255.80
5/22/2017	Saran, Daljeet	Review analysis of OATRH data to identify inconsistencies in data that would affect reporting.	\$ 546.00	1.9	\$ 1,037.40
5/22/2017	Saran, Daljeet	Configure agency level user access requirements to identify those that will have reporting capabilities of key indicators in order to present to I. Garcia (Fortaleza).	\$ 546.00	2.3	\$ 1,255.80
5/22/2017	Stover, Kate	Meeting with D. Saran (Deloitte) to discuss government template recurring reports with metric tracking capabilities of Project Central, concerns of C. Freire (Hacienda) related to the tool, and creation of standard template to be used across all work streams.	\$ 507.00	1.6	\$ 811.20
5/22/2017	Theocharidis, Costas	Draft email to R. Cortez (Deloitte) regarding weekly progress on identifying/quantifying additional payroll savings at the agencies, identifying/quantifying additional inventory of unrecorded payables, findings/adjustments related federal fund reconciliation.	\$ 507.00	0.3	\$ 152.10
5/22/2017	Theocharidis, Costas	Draft email to O. Hernandez (BDO) regarding workforce breakdown in different work streams at agency level.	\$ 507.00	0.2	\$ 101.40
5/22/2017	Werley, Trey	Discussion with I. Garcia (Fortaleza) regarding items for inclusion in Project Central tool agency level management of projects.	\$ 366.00	1.3	\$ 475.80
5/22/2017	Werley, Trey	Develop infrastructure projects document for inclusion in Project Central tool to manage in-flight GPR projects.	\$ 366.00	1.8	\$ 658.80

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Date	Professional	Description	Rate	Hours	Fees
5/22/2017	Werley, Trey	Develop sample business case for DDEC agency to guide their business case development on externalization of contract efforts.	\$ 366.00	1.4	\$ 512.40
5/22/2017	Werley, Trey	Develop sample business case to guide Familia agency with business case development on geographic footprint reduction.	\$ 366.00	2.1	\$ 768.60
5/22/2017	Werley, Trey	Evaluate infrastructure projects data received from Governor's Office for inclusion in work plan.	\$ 366.00	1.7	\$ 622.20
5/22/2017	Werley, Trey	Evaluate Sales & Use Tax (SUT) Compliance Hacienda data received from Governor's Office for inclusion in broader analysis.	\$ 366.00	1.8	\$ 658.80
5/22/2017	Werley, Trey	Develop Sales & Use Tax (SUT) Compliance analysis for inclusion in Project Central tool to assess Government of Puerto Rico transformation projects.	\$ 366.00	1.9	\$ 695.40
5/22/2017	Wheelock, John	Discuss with D. Saran, T. Werley, and Y. Badr (Deloitte) on client coverage for business case study development.	\$ 429.00	1.3	\$ 557.70
5/22/2017	Wheelock, John	Strategic planning with D. Saran, T. Werley, and Y. Badr (Deloitte) on desired outcome, future steps for I. Garcia team, and agency drivers regarding business case development.	\$ 429.00	1.0	\$ 429.00
5/22/2017	Wheelock, John	Document outline of key strategic initiatives, including underlying detail needed to measure progress for agency meetings regarding business case studies.	\$ 429.00	0.8	\$ 343.20
5/22/2017	Wheelock, John	Prepare analysis on an illustrative case study examples of past Transformation activity within a government agency in order to highlight the required data, level of detail to establish strong credibility with the oversight board	\$ 429.00	1.8	\$ 772.20
5/22/2017	Wheelock, John	Refine business case study presentation and added new slides on presentation to present to PROMESA.	\$ 429.00	2.5	\$ 1,072.50
5/22/2017	Wheelock, John	Meet with R. Cabrera (Fortaleza) to evaluate agency personnel availability, alignment of business case study evaluation to present Project Central Tool to I. Garcia's (Fortaleza) direct reports.	\$ 429.00	0.7	\$ 300.30
5/22/2017	Young, Chris	Meet with M. Camino (Fortaleza), I. Garcia (Fortaleza), Y. Akoto (Deloitte) to address issues raised at agency-level related to their respective progress updates as of May-19 on transformation initiatives.	\$ 621.00	0.5	\$ 310.50
5/23/2017	Akoto, Yolanda	Develop mobilization deck in preparation for business case offering regarding overtime reduction and the cost of retraining employees for the Department of Public Safety (DPS).	\$ 366.00	1.0	\$ 366.00
5/23/2017	Akoto, Yolanda	Meet with I. Garcia (Fortaleza), C. Young, R. Ferraro, and D. Carey (all Deloitte) to discuss approach for Department of Public Safety business cases and Familia agency completion progress as of 5/22.	\$ 366.00	1.0	\$ 366.00
5/23/2017	Akoto, Yolanda	Meeting with C. Young, R. Ferraro, D. Saran, J. Wheelock, Y. Badr, D. Carey, and T. Werley (all Deloitte) to discuss transformation business case updates and Project Central strategy.	\$ 366.00	0.5	\$ 183.00
5/23/2017	Badr, Yasmin	Develop presentation with graphs depicting total cost reductions by agency for meeting with for N. Jaresko (PROMESA) on 5/24.	\$ 366.00	0.8	\$ 292.80

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/23/2017	Badr, Yasmin	Analyze document outlining Hacienda fiscal control measures provided by Secretary of Treasury R. Maldonado (PR - Secretary of Treasury, CFO) to visualize key findings.	\$ 366.00	1.1	\$ 402.60
5/23/2017	Badr, Yasmin	Meet with Fortaleza team: I. Garcia, F. Figueroa, R. Cabrera, Y. Diaz to discuss the agency readiness analysis for transformation execution and required next steps the Department of Family, Administration of Human Resources & Legal Affairs, Department of Safety, and Department of Economic Development.	\$ 366.00	0.9	\$ 329.40
5/23/2017	Badr, Yasmin	Meeting with Y. Diaz (Fortaleza) and V. Santeliz (Department of Economic Development) to discuss ongoing transformation projects to import into the Department of Economic Development plan in Project Central.	\$ 366.00	1.7	\$ 622.20
5/23/2017	Badr, Yasmin	Prepare for meeting with Y. Diaz (Fortaleza) and V. Santeliz (Department of Economic Development) by reviewing the latest Department of Economic Developing implementation plan, planned strategy for integrating, externalizing, and eliminating services.	\$ 366.00	1.1	\$ 402.60
5/23/2017	Badr, Yasmin	Update Project Central interface with projected/expected progress to date for Department of Economic Development.	\$ 366.00	0.8	\$ 292.80
5/23/2017	Badr, Yasmin	Review the Fire Department sub-agency's weekly report on key accomplishments, upcoming activities, and issues/risks.	\$ 366.00	0.4	\$ 146.40
5/23/2017	Badr, Yasmin	Review the 911 sub-agency's weekly report on key accomplishments, upcoming activities, and issues/risks.	\$ 366.00	0.4	\$ 146.40
5/23/2017	Badr, Yasmin	Review the Emergency Management sub-agency's weekly report on key accomplishments, upcoming activities, and issues/risks.	\$ 366.00	0.6	\$ 219.60
5/23/2017	Badr, Yasmin	Review the Emergency Medical Services sub-agency's weekly report on key accomplishments, upcoming activities, and issues/risks.	\$ 366.00	0.4	\$ 146.40
5/23/2017	Badr, Yasmin	Review the Police Department sub-agency's weekly report on key accomplishments, upcoming activities, and issues/risks.	\$ 366.00	0.4	\$ 146.40
5/23/2017	Badr, Yasmin	Review the Special Investigation Bureau sub-agency's weekly report on key accomplishments, upcoming activities, and issues/risks.	\$ 366.00	0.6	\$ 219.60
5/23/2017	Carey, Diana	Prepare for next steps related to the transformation business cases to demonstrate cost savings/program management tool training roll out approach for agencies to self-manage their implementation work plans.	\$ 507.00	0.4	\$ 202.80
5/23/2017	Carey, Diana	Meet with I. Garcia (Fortaleza - Deputy Secretary of Government) to discuss approach/upcoming meetings for business cases, program management tool rollout progress/schedule.	\$ 507.00	0.9	\$ 456.30
5/23/2017	Carey, Diana	Meet with Y. Rivera (DDEC), V. Misle (DDEC), R. Ferraro (Deloitte) to kick-off the Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) Externalization business case process, including request of cost/benefit model information.	\$ 507.00	1.4	\$ 709.80

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Date	Professional	Description	Rate	Hours	Fees
5/23/2017	Carey, Diana	Draft list of data requests for Department of Public Safety (DSP): Police Mobilization cost/benefit calculation to discuss during business case kick-off meeting with DPS/ Fortaleza officials.	\$ 507.00	1.3	\$ 659.10
5/23/2017	Carey, Diana	Develop presentation for meeting with Department of Familia officials to kick-off the footprint consolidation business case process.	\$ 507.00	0.9	\$ 456.30
5/23/2017	Carey, Diana	Develop presentation for meeting with Department of Public Safety (DSP)/ Fortaleza officials to kick-off the Police Mobilization business case process.	\$ 507.00	1.0	\$ 507.00
5/23/2017	Carey, Diana	Revise the Department of Familia: Footprint Consolidation business case kick-off presentation based on feedback received from agency.	\$ 507.00	0.8	\$ 405.60
5/23/2017	Carey, Diana	Revise Department of Public Safety (DSP) Police Mobilization business case kick-off presentation based on feedback from agency.	\$ 507.00	0.9	\$ 456.30
5/23/2017	Carey, Diana	Evaluate list of data requests for Department of Familia: Footprint Consolidation business case cost/benefit calculation based on kick-off meeting with Familia officials.	\$ 507.00	1.3	\$ 659.10
5/23/2017	Ferraro, Rick	Prepare questions for meeting on business cases with Economic Development agency representatives.	\$ 585.00	0.5	\$ 292.50
5/23/2017	Ferraro, Rick	Discussion with Y. Diaz (Economic Development) regarding business case for marketing externalization and record action items.	\$ 585.00	2.2	\$ 1,287.00
5/23/2017	Ferraro, Rick	Meet with I. Garcia (Fortaleza) and various members OPE staff from Fortaleza to discuss status of transformation efforts, including identification of next steps covering five work streams of Government Transformation.	\$ 585.00	2.4	\$ 1,404.00
5/23/2017	Ferraro, Rick	Review draft presentation for meeting with Public Safety representatives on Business Cases.	\$ 585.00	0.8	\$ 468.00
5/23/2017	Ferraro, Rick	Revise Business Case presentation for presentation to Dept. of Familia.	\$ 585.00	0.6	\$ 351.00
5/23/2017	Nguyen, Phuong	Prepare work stream risks with inputs from Deloitte Leads (T. Hurley, C. Young) to upload into PM (Project Management) Central to be used by Government of Puerto Rico.	\$ 429.00	0.2	\$ 85.80
5/23/2017	Saran, Daljeet	Prepare analysis of budget (plan) vs. actual reporting in order to identify deviations to report to Oversight Board.	\$ 546.00	2.2	\$ 1,201.20
5/23/2017	Saran, Daljeet	Update analysis of OATRH data to identify reporting gaps in order to mitigate these gaps through manual processes so that they can be consistent with other agencies for more efficient dashboard comparisons.	\$ 546.00	1.8	\$ 982.80
5/23/2017	Saran, Daljeet	Update analysis of CSI data as of 5/22 to help assess completion status, missed milestones, issues, and resolutions to present to I. Garcia (Fortaleza).	\$ 546.00	1.7	\$ 928.20
5/23/2017	Saran, Daljeet	Prepare analysis of progress for transformation agencies that includes completed milestones and delayed items as of 5/22.	\$ 546.00	1.9	\$ 1,037.40
5/23/2017	Saran, Daljeet	Meet with M. Camino (DPS), M. Santos (Familia), Y. Diaz (DDEC); R. Pagan (OATRH) to discuss best practices to present consistent data for key performance indicators.	\$ 546.00	1.5	\$ 819.00

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Date	Professional	Description	Rate	Hours	Fees
5/23/2017	Saran, Daljeet	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), T. Hurley, and C. Young (both Deloitte) to discuss reporting template functionality of Project Central.	\$ 546.00	0.9	\$ 491.40
5/23/2017	Theocharidis, Costas	Review updated work plan as of May 22 provided for Dept. of Education to understand what goals/phases/tasks have been completed, what remains to be done in relation to identifying payroll savings, quantifying unrecorded invoice inventory.	\$ 507.00	1.3	\$ 659.10
5/23/2017	Werley, Trey	Discussion with D. Saran, Y. Badr (Deloitte), Y. Diaz, I. Garcia (Fortaleza) regarding Project Central training roll out approach at agency level.	\$ 366.00	0.7	\$ 256.20
5/23/2017	Werley, Trey	Draft Project Central training agenda to be used in training session for Fortaleza staff members.	\$ 366.00	1.7	\$ 622.20
5/23/2017	Werley, Trey	Evaluate SUT Compliance analysis for client to further specify with respect to start dates, end dates, and estimated completion percentage per project.	\$ 366.00	1.9	\$ 695.40
5/23/2017	Werley, Trey	Revise Project Central training based on feedback from Fortaleza staff members.	\$ 366.00	1.7	\$ 622.20
5/23/2017	Werley, Trey	Identify data points for Familia agency to help develop the business case for footprint reduction.	\$ 366.00	1.4	\$ 512.40
5/23/2017	Werley, Trey	Identify gaps in the small infrastructure project analysis for client to update client on open items, next steps, and data required.	\$ 366.00	2.1	\$ 768.60
5/23/2017	Werley, Trey	Meet with M. Santos (Familia) to discuss geographic footprint reduction business case, progress achieved, risks, and next steps for development.	\$ 366.00	1.5	\$ 549.00
5/23/2017	Young, Chris	Review of transformation outcomes for major agency work streams headcount, footprint, and services at core agencies with agency team members, including I. Garcia (Fortaleza).	\$ 621.00	1.3	\$ 807.30
5/24/2017	Akoto, Yolanda	Call with R. Ferraro, C. Young, Y. Pelekanos, and J. Cowley (all Deloitte) to discuss potential use of workforce database, workforce analytics capabilities to assist in the mobilization of the Government of Puerto Rican workforce, and transformation efforts.	\$ 366.00	0.7	\$ 256.20
5/24/2017	Akoto, Yolanda	Meet with Y. Diaz (Fortaleza) about formalization of implementation plans across agencies and coordinating with agencies.	\$ 366.00	1.5	\$ 549.00
5/24/2017	Akoto, Yolanda	Meeting with C. Young, R. Ferraro, Y. Badr, D. Carey, and T. Werley (all Deloitte) to discuss transformation business case updates for DDEC and Project Central strategy for weekly I. Garcia (Fortaleza) meeting.	\$ 366.00	2.0	\$ 732.00
5/24/2017	Akoto, Yolanda	Prepare analysis of Department of Corrections cost savings implementation plans in order to identify potential issues with scheduled projects that require FY17, FY18 budget allocation.	\$ 366.00	1.0	\$ 366.00
5/24/2017	Akoto, Yolanda	Update analysis of Department of Education implementation plans as of 5/24 related to roles assignments and task percentage complete.	\$ 366.00	1.3	\$ 475.80

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Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Badr, Yasmin	Develop presentation outlining key items need for interim status/progress reporting process to distribute to transformation agency points of contact (Y. Diaz (Department of Economic Development), J. Amador (BIMS), M. Camino (Department of Safety), R. Pagan (Administration for Human Resource & legal Affairs), and M. Santos (Department of Family)) until Project Central launch.	\$ 366.00	1.3	\$ 475.80
5/24/2017	Badr, Yasmin	Update Project Central interface with projected progress to date for M. Camino to validate for 5/26 reporting package.	\$ 366.00	1.1	\$ 402.60
5/24/2017	Badr, Yasmin	Meet with M. Camino (Fortaleza) to discuss the interim data gathering process and reporting expectations until Project Central launch.	\$ 366.00	0.9	\$ 329.40
5/24/2017	Badr, Yasmin	Meet with R. Pagan (Administration for Human resources & Legal Affairs) to discuss the interim data gathering process and reporting expectations until Project Central launch, as well as work through every task in the implementation plan to update projected dates/timelines.	\$ 366.00	2.7	\$ 988.20
5/24/2017	Badr, Yasmin	Meet with Y. Diaz (Fortaleza) to discuss the issues to address with the updated implementation plan's variances with the version submitted to AAFAF.	\$ 366.00	0.6	\$ 219.60
5/24/2017	Badr, Yasmin	Update the readiness assessment for Project Central launch for the transformation agencies to prepare for meetings with M. Camino (Fortaleza) and R. Pagan (Administration of Human Resources & Legal Affairs) on outstanding data points.	\$ 366.00	0.9	\$ 329.40
5/24/2017	Badr, Yasmin	Prepare for meeting with Y. Diaz (Fortaleza) to discuss issues with the latest implementation plan varying from the version submitted to AAFAF, by identifying which activities reported to AAFAF have been removed from the latest version.	\$ 366.00	0.3	\$ 109.80
5/24/2017	Badr, Yasmin	Review 5/23 version of the implementation plan provided by R. Pagan (Administration of Human Resources & Legal Affairs) to update Project Central interface with additional transformation activities.	\$ 366.00	0.7	\$ 256.20
5/24/2017	Badr, Yasmin	Provide feedback to M. Camino (Fortaleza) on 5/24 submission of progress to date for Department of Safety transformation to fulfill reporting expectations to I. Garcia (Fortaleza).	\$ 366.00	0.4	\$ 146.40
5/24/2017	Badr, Yasmin	Update presentation created of sponsors and drivers based on information received from M. Camino (Fortaleza) for the Department of Safety.	\$ 366.00	0.6	\$ 219.60
5/24/2017	Calimano-Colon, Alberto	Prepare modified accrual reporting open issues/assumptions analysis as part of the PROMESA Interface/Reporting requirements.	\$ 429.00	2.4	\$ 1,029.60
5/24/2017	Carey, Diana	Examine the program management tool to assess whether the transformation agency implementation plans in the tool link to the planned cost/benefit analysis business cases to help increase financial discipline.	\$ 507.00	0.3	\$ 152.10

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Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Carey, Diana	Meeting with M. Santos, R. Cruz, F. Rodriguez (Familia), R. Ferraro, and T. Werley (Deloitte) to review the business case process, determine data needed to conduct cost/benefit analysis.	\$ 507.00	1.6	\$ 811.20
5/24/2017	Carey, Diana	Meeting J. Lopez (DPS), M. Camino (Fortaleza), R. Ferrero, and Y. Akoto (Deloitte) to review the business case process, determine data needed to conduct cost/benefit analysis.	\$ 507.00	1.9	\$ 963.30
5/24/2017	Carey, Diana	Draft follow-up email to M. Camino (Fortaleza), to summarize action items/request information to develop business case, based on information discussed at Department of Public Safety (DSP) Police Mobilization business case kick-off meeting.	\$ 507.00	0.6	\$ 304.20
5/24/2017	Carey, Diana	Further refine presentation for Department of Public Safety (DSP) Police Mobilization business case kick-off meeting to discuss process/ data needs to conduct cost/benefit analysis.	\$ 507.00	0.7	\$ 354.90
5/24/2017	Carey, Diana	Analyze the Department de Desarrollo Economico y Comercio (DDEC), Destination Marketing Organization Externalization implementation work plan to check alignment to the business case cost/benefit analysis.	\$ 507.00	1.6	\$ 811.20
5/24/2017	Carey, Diana	Evaluate notes from Department of Familia footprint consolidation business case kick-off meeting to assess next steps in collecting data to conduct cost/benefit analysis.	\$ 507.00	0.4	\$ 202.80
5/24/2017	Carey, Diana	Evaluate notes from Department of Public Safety (DSP): Police Mobilization business case kick-off meeting to assess next steps in collecting data to conduct cost/benefit analysis.	\$ 507.00	0.6	\$ 304.20
5/24/2017	Ferraro, Rick	Conduct planning session with J Wheelock of Deloitte, F Figueroa of Fortaleza to set priorities and adjust business case materials for Public Safety/Familia meetings.	\$ 585.00	0.7	\$ 409.50
5/24/2017	Ferraro, Rick	Revise agenda/process for data follow up discussion with Central Human Resources (OATRH).	\$ 585.00	0.3	\$ 175.50
5/24/2017	Ferraro, Rick	Meeting with M. Camino (Fortaleza), J. Lopez (Public Safety), Y. Akoto, and D. Carey (Deloitte) to discuss mobilization business case analysis for Public Safety.	\$ 585.00	2.3	\$ 1,345.50
5/24/2017	Ferraro, Rick	Meeting with M. Santos and F. Rodriguez (Familia) to walk through business case analysis of footprint costs for Familia.	\$ 585.00	1.9	\$ 1,111.50
5/24/2017	Ferraro, Rick	Meeting with V Rodriguez, W Maldonado of Familia Protective Services to evaluate special space/privacy requirements for the services offered to analyze impact on Centralized Services initiative cost structure.	\$ 585.00	0.6	\$ 351.00
5/24/2017	Nguyen, Phuong	Meet with K. Stover (Deloitte) to discuss new action items for Project Management Central to be used by Government of Puerto Rico agencies (Department of Public Safety, Department Economic Development Department, Department of Family).	\$ 429.00	0.4	\$ 171.60



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5/24/2017	Nguyen, Phuong	Meeting with C. Young (Deloitte) to discuss overview of Project Management Central task to implement into system in order for Government of Puerto (Department of Public Safety, Department Economic Development Department, Department of Family) to use.	\$ 429.00	0.2	\$ 85.80
5/24/2017	Nguyen, Phuong	Review Project Management Central overview and call with D. Saran (Deloitte) to go over its functionality in order to be used by Government of Puerto (Department of Public Safety, Department Economic Development Department, Department of Family).	\$ 429.00	0.2	\$ 85.80
5/24/2017	Nguyen, Phuong	Provide analysis to T. Hurley (Deloitte) and C. Young (Deloitte) of Deloitte Connect as a potential project management tool to be used by Government of Puerto (Department of Public Safety, Department Economic Development Department, Department of Family).	\$ 429.00	0.2	\$ 85.80
5/24/2017	Theocharidis, Costas	Meet with R. Guerra (GPR/Hacienda Accounting), R. Pereira (Deloitte), A. Calimano (Deloitte) to discuss the cash disbursement process at the Central Account in order to document the current A/P process, provide recommendations on process improvements at the request of the client.	\$ 507.00	0.6	\$ 304.20
5/24/2017	Theocharidis, Costas	Review a gross payroll analysis as of April 2017 based on 17 periods provided by Hacienda for 62 agencies to understand the underlying assumptions, identify baseline payroll.	\$ 507.00	3.2	\$ 1,622.40
5/24/2017	Theocharidis, Costas	Develop list of follow-up questions to assess baseline payroll purposes upon reviewing consolidated data from "Headcount Count" payroll files received from (PR - Asst. Secretary of Central Accounting) from July 2016 through April 2017.	\$ 507.00	1.4	\$ 709.80
5/24/2017	Theocharidis, Costas	Review May 1 Employee Roster for Dept. of Health to understand total headcount, gross payroll, employee type breakdown.	\$ 507.00	0.4	\$ 202.80
5/24/2017	Theocharidis, Costas	Revise format for high-level payroll work stream update based on R. Cortez's (Deloitte).	\$ 507.00	1.9	\$ 963.30
5/24/2017	Werley, Trey	Meet with R. Pagan (Fortaleza) to gather data points for Project Central, including review additional items that to be collected.	\$ 366.00	1.5	\$ 549.00
5/24/2017	Werley, Trey	Meet with Y. Diaz (DDEC) to gather data points for Project Central, including additional data to be collected.	\$ 366.00	1.2	\$ 439.20
5/24/2017	Werley, Trey	Meet with M. Santos (Familia) to discuss business case development of geographic footprint savings in the Familia agency.	\$ 366.00	1.6	\$ 585.60
5/24/2017	Werley, Trey	Evaluate additional information received from I. Garcia (Fortaleza) with respect to Familia, Small Infrastructure Projects, and SUT compliance data.	\$ 366.00	1.8	\$ 658.80
5/24/2017	Werley, Trey	Revise business case development for Familia to include modeled out data with regards to rent, utilities, and other monthly expenditures across Familia offices.	\$ 366.00	1.9	\$ 695.40

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Date	Professional	Description	Rate	Hours	Fees
5/24/2017	Young, Chris	Meet with I. Garcia, R. Cabrera, Y. Diaz (Fortaleza) to address level data needed to adequately report the progress of the transformation initiatives by the 3 core agencies (Dept. of Public Safety - DPS, Dept. of Economic Development - DDEC, Dept. of Familia).	\$ 621.00	0.7	\$ 434.70
5/24/2017	Young, Chris	Analysis of revised plans with impact on the update of the PROMESA plans for consistency, including changes for the DDEC transformation to address material gaps in outcome.	\$ 621.00	1.5	\$ 931.50
5/24/2017	Young, Chris	Call with Y. Diaz (OPE) to discuss establishing guidelines for agency update of transformation plans with respect to milestones.	\$ 621.00	0.3	\$ 186.30
5/24/2017	Young, Chris	Meeting with N. Perez (Hacienda) regarding analysis of CSI operating budget requirement to assess financial impact for the agency.	\$ 621.00	0.3	\$ 186.30
5/25/2017	Akoto, Yolanda	Meet with M. Camino (Fortaleza), J. Lopez (Policia) to discuss headcounts of other agencies that have administrative duties for potential mobilization.	\$ 366.00	1.0	\$ 366.00
5/25/2017	Badr, Yasmin	Develop presentation for FY17 Fiscal Control measures to submit to Ernst & Young (PROMESA Consultant) in response PROMESA data request.	\$ 366.00	2.6	\$ 951.60
5/25/2017	Badr, Yasmin	Compile updated implementation plans from the 5 transformation agencies' scope areas to discuss change controls/compliance with versions submitted to AAFAF.	\$ 366.00	0.8	\$ 292.80
5/25/2017	Badr, Yasmin	Develop agenda for M. Camino (Fortaleza) to distribute to the sponsors and drivers for the Department of Safety prior to meeting the week of 5/29.	\$ 366.00	0.6	\$ 219.60
5/25/2017	Badr, Yasmin	Develop report on the ongoing government transformation activities for Secretary of Treasury R. Maldonado (PR - Secretary of Treasury, CFO) to utilize in weekly status update meeting with Governor R. Rossello.	\$ 366.00	0.7	\$ 256.20
5/25/2017	Badr, Yasmin	Respond to R. Pagan (Administration of Human Resources & Legal Affairs) regarding populating the weekly reporting template for her agency.	\$ 366.00	0.6	\$ 219.60
5/25/2017	Badr, Yasmin	Meet with Y. Diaz and R. Cabrera (Fortaleza) to develop change controls for the transformation agency implementation plan to maintain the integrity of the plans submitted to AAFAF in April.	\$ 366.00	0.9	\$ 329.40
5/25/2017	Badr, Yasmin	Prepare for meeting with Y. Diaz and R. Cabrera (Fortaleza) by drafting an initial set of change controls for updating implementation plans for discussion.	\$ 366.00	1.7	\$ 622.20
5/25/2017	Badr, Yasmin	Review weekly progress report submitted by R. Pagan (Administration of Human Resources & Legal Affairs) on 5/25 to include in the 5/26 weekly reporting package.	\$ 366.00	0.6	\$ 219.60
5/25/2017	Calimano-Colon, Alberto	Meet with R. Guerra (Hacienda Undersecretary) to discuss to address approach to produce a summary modified accrual financial report.	\$ 429.00	0.7	\$ 300.30
5/25/2017	Calimano-Colon, Alberto	Meet with to discuss the modified accrual financial reporting, including milestones for reporting.	\$ 429.00	1.1	\$ 471.90
5/25/2017	Carey, Diana	Evaluate update on next steps related to transformation agency project work plans plan related to the program management tool, which will feed into the Governor's dashboard of transformation initiative progress.	\$ 507.00	0.6	\$ 304.20

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5/25/2017	Carey, Diana	Analyze the Department de Desarrollo Economico y Comercio (DDEC), Destination Marketing Organization Externalization implementation work plan to check alignment to the business case cost/benefit analysis.	\$ 507.00	0.4	\$ 202.80
5/25/2017	Carey, Diana	Draft email to Y. Rivera (DDEC) and V. Misle (DDEC) regarding follow-up/data request for Destination Marketing Organization (DMO) externalization business case cost/benefit analysis.	\$ 507.00	0.3	\$ 152.10
5/25/2017	Carey, Diana	Refine data request list for Department de Desarrollo Economico y Comercio (DDEC) and Destination Marketing Organization (DMO) externalization business case cost/benefit calculation.	\$ 507.00	1.2	\$ 608.40
5/25/2017	Carey, Diana	Refine list of data requests for Department of Public Safety (DSP): Police Mobilization business case cost/benefit calculation based on input from agency.	\$ 507.00	0.4	\$ 202.80
5/25/2017	Carey, Diana	Assess the Department of Public Safety (DSP): Police Mobilization implementation work plan to check linkage to the planned business case cost/benefit analysis.	\$ 507.00	1.3	\$ 659.10
5/25/2017	Carey, Diana	Analyze the inventory of services provided by the transformation agency to identify other possible business cases to demonstrate government cost savings.	\$ 507.00	1.7	\$ 861.90
5/25/2017	Carey, Diana	Refine data request list for Department de Desarrollo Economico y Comercio (DDEC) and Destination Marketing Organization (DMO) externalization business case cost/benefit calculation based on input from Agency.	\$ 507.00	0.3	\$ 152.10
5/25/2017	Carey, Diana	Refine list of data requests for Department of Public Safety (DSP): Police Mobilization business case cost/benefit calculation.	\$ 507.00	0.9	\$ 456.30
5/25/2017	Ferraro, Rick	Assess summary/roll-up requirements for project management tool to present to Fiscal Board (AFAAF) on Government Transformation monitoring.	\$ 585.00	0.9	\$ 526.50
5/25/2017	Ferraro, Rick	Meet with R. Cabrera (Fortaleza) to set schedule/content for training Fortaleza staff on project/program management tools.	\$ 585.00	0.6	\$ 351.00
5/25/2017	Ferraro, Rick	Draft updated description of status of Government Transformation work stream with focus on state of business cases under development for inclusion in report to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 585.00	0.7	\$ 409.50
5/25/2017	Ferraro, Rick	Call with C. Young, Y. Badr, and T. Werley (Deloitte) to discuss recommendations on which key performance indicators to track in Government Transformation initiatives.	\$ 585.00	0.8	\$ 468.00
5/25/2017	Ferraro, Rick	Review project plans to evaluate agency transformation plans to assess impact of inconsistencies on the ability to roll data up for reporting across the portfolio of projects.	\$ 585.00	0.4	\$ 234.00
5/25/2017	Ferraro, Rick	Meet with Y. Akoto (Deloitte), M. Camino (Fortaleza), and J. Lopez of Public Safety (DPS) to assess potential approach to moving officers in Policia to patrol with plan to backfill administrative roles with staff from other DPS agencies.	\$ 585.00	1.4	\$ 819.00

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Date	Professional	Description	Rate	Hours	Fees
5/25/2017	Ferraro, Rick	Working session with I. Garcia and R. Cabrera (Fortaleza) to discuss content of guidelines to agencies for maintaining FY18 implementation plans, as well as communicating plans through training.	\$ 585.00	0.4	\$ 234.00
5/25/2017	Ferraro, Rick	Update presentation of agency level plan details to use the project management system to address agency specific organizational structure.	\$ 585.00	0.4	\$ 234.00
5/25/2017	Ferraro, Rick	Evaluation of gaps in the Transformation program arising from meeting with HR representatives.	\$ 585.00	0.3	\$ 175.50
5/25/2017	Hurley, Timothy	Meet with C. Young (Deloitte) to discuss financial transformation project, including progress for update meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.3	\$ 186.30
5/25/2017	Kennedy, Cade	Meet with P. Nguyen and K. Stover (both Deloitte) to discuss transition of work plans into online system (Project Central), additional data required, and deadlines to report weekly report ending on 5/27.	\$ 546.00	0.6	\$ 327.60
5/25/2017	Nguyen, Phuong	Meet with Y. Badr (Deloitte), D. Saran (Deloitte), T. Werley (Deloitte), and K. Stover (Deloitte) to discuss action items for Project Management Central in order to Government of Puerto Rico agencies (Department of Public Safety, Department Economic Development Department, Department of Family) to input data for their respective initiatives.	\$ 429.00	0.3	\$ 128.70
5/25/2017	Nguyen, Phuong	Review functionality of Project Central to be used by Government of Puerto Rico agencies (Department of Public Safety, Department Economic Development Department, Department of Family).	\$ 429.00	0.6	\$ 257.40
5/25/2017	Stover, Kate	Meeting with D. Saran, Y. Badr, P. Nguyen, and T. Werley (All Deloitte) to discuss of loading of work stream plans into Project Central Tool including adding metric data and milestone tracking to enable improved visibility for R. Maldonado (PR - Secretary of Treasury, CFO), J. Marrero (PR Director OMB), and I. Garcia (PR Chief of Staff) into quantifiable methods to track progress.	\$ 507.00	0.4	\$ 202.80
5/25/2017	Theocharidis, Costas	Meet with J. Gotos (BDO), C. Vasquez (BDO), R. Pereira (Deloitte), A. Calimano (Deloitte) to discuss preliminary findings, high level adjustments to the 2014 A/P balance based on the analysis performed per request by O. Rodriguez (PR - Asst. Secretary of Central Accounting) in order to identify a possible overstatement in the 2014 A/P balance.	\$ 507.00	0.4	\$ 202.80
5/25/2017	Theocharidis, Costas	Meet with A. Singh, E. O'Neal (all Deloitte) to discuss April 2017 Hacienda payroll figures in order to understand baseline payroll.	\$ 507.00	0.8	\$ 405.60
5/25/2017	Theocharidis, Costas	Draft email to O. Hernandez (BDO) regarding follow-up items on Dept. of Education May 9 STAFF (all active employees excl. irregular employees), April 19 SEPI (only irregular employees) employee databases, the May 17 ADP, May 23 KRONOS Police Dept. employee rosters, workforce breakdown at the different agencies.	\$ 507.00	0.6	\$ 304.20
5/25/2017	Werley, Trey	Create status update for I. Garcia (Fortaleza) on key issues reflected in Project Central.	\$ 366.00	1.4	\$ 512.40

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5/25/2017	Werley, Trey	Analyze contract data from Project Central to send to client for updates on new data received and processed.	\$ 366.00	0.9	\$ 329.40
5/25/2017	Werley, Trey	Analyze documents in preparation for client meeting with Ernst & Young to show progress achieved with respect to the transformation efforts.	\$ 366.00	1.1	\$ 402.60
5/25/2017	Werley, Trey	Evaluate additional procurement reports to be leveraged by client to manage government wide projects that are under review.	\$ 366.00	1.5	\$ 549.00
5/25/2017	Werley, Trey	Discussion with client regarding synergies capability within Project Central for client management of in-flight transformation initiatives.	\$ 366.00	1.3	\$ 475.80
5/25/2017	Werley, Trey	Analyze data related to small infrastructure projects, including SUT compliance for client update.	\$ 366.00	1.8	\$ 658.80
5/25/2017	Young, Chris	Presentation to R. Maldonado (PR - Secretary of Treasury, CFO) regarding agency level transformation status, including modified accrual efforts.	\$ 621.00	2.2	\$ 1,366.20
5/25/2017	Young, Chris	Meeting with Y. Diaz and R. Cabrera (OPE) to discuss governance structure for the agency plan development.	\$ 621.00	1.3	\$ 807.30
5/25/2017	Young, Chris	Meeting with R. Guerra (Hacienda) to discuss implementation of modified accrual plan, including key milestones.	\$ 621.00	0.8	\$ 496.80
5/25/2017	Young, Chris	Review of outcomes of business cases for DDEC and DPS headcount initiatives to update reporting to agencies.	\$ 621.00	0.3	\$ 186.30
5/26/2017	Badr, Yasmin	Draft schedule for feedback sessions with the transformation agency/scope areas to review initial submissions of weekly progress reports/ updates to implementation plan activities and identify areas of improvement for the next submission.	\$ 366.00	0.6	\$ 219.60
5/26/2017	Badr, Yasmin	Update Project Central interface for the Department of Safety by incorporating milestones and implementation plan updates to activities, start-end date modifications, issues, risks, and key accomplishments to date for the 6 sub-agencies of DPS.	\$ 366.00	2.6	\$ 951.60
5/26/2017	Badr, Yasmin	Update Project Central interface for the Administration of Human Resource & Legal Affairs to reflect implementation plan updates.	\$ 366.00	2.8	\$ 1,024.80
5/26/2017	Badr, Yasmin	Review data gathered on headcount and budgets of the 4 agencies that will roll-up into the Civil Rights Commission.	\$ 366.00	1.2	\$ 439.20
5/26/2017	Badr, Yasmin	Develop Project Central training roll-out plan.	\$ 366.00	0.4	\$ 146.40
5/26/2017	Badr, Yasmin	Update Project Central training rollout plan per feedback from Y. Diaz (Fortaleza).	\$ 366.00	0.8	\$ 292.80
5/26/2017	Badr, Yasmin	Update Project Central interface for Integrated Service Centers based on information to include in the 5/26 reporting package for I. Garcia (Fortaleza).	\$ 366.00	1.1	\$ 402.60
5/26/2017	Carey, Diana	Draft high-level structure of Department of Public Safety (DSP): Police Mobilization business case (level 1) to demonstrate estimated cost savings by mobilizing police officers.	\$ 507.00	0.8	\$ 405.60
5/26/2017	Carey, Diana	Draft data request list for Department of Familia footprint consolidation business case cost/benefit calculation based on input from Familia officials during kick-off meeting.	\$ 507.00	1.3	\$ 659.10

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Date	Professional	Description	Rate	Hours	Fees
5/26/2017	Carey, Diana	Analyze the Department of Familia footprint consolidation implementation work plan to check alignment to the business case cost/benefit analysis.	\$ 507.00	0.8	\$ 405.60
5/26/2017	Carey, Diana	Evaluate taxonomy/metric information related to human resources shared services to refine approach for conducting baseline analysis for business case that outlines cost/benefit analysis.	\$ 507.00	0.9	\$ 456.30
5/26/2017	Carey, Diana	Analyze the "The Transformation of the Government of Puerto Rico" presentation, including preliminary planned actions with supporting data to right-size the inventory of services offered related to additional cost saving activities.	\$ 507.00	0.4	\$ 202.80
5/26/2017	Ferraro, Rick	Review draft from Y. Akoto (Deloitte) on transformation communications framework/strategy in order to update presentation contents for inclusion of new data from agencies.	\$ 585.00	0.6	\$ 351.00
5/26/2017	Ferraro, Rick	Call with Y. Roman (Fortaleza) to generate agenda topics for project management tool training session with Fortaleza staff.	\$ 585.00	0.4	\$ 234.00
5/26/2017	Ferraro, Rick	Review agency specific implementation plans in project management system to evaluate quality and consistency of agency level transformation efforts.	\$ 585.00	0.7	\$ 409.50
5/26/2017	Ferraro, Rick	Evaluate materials related to transformation communications plans to add to Fortaleza staff training session.	\$ 585.00	0.3	\$ 175.50
5/26/2017	Nguyen, Phuong	Review Project Central reporting tool to see if it will be a valuable long term tool for Government of Puerto Rico agencies (Department of Public Safety, Department Economic Development Department, Department of Family).	\$ 429.00	0.5	\$ 214.50
5/26/2017	Werley, Trey	Evaluate information on 4 sub-agencies of the to be formed Civil Rights Commission to identify headcount and budget data.	\$ 366.00	2.1	\$ 768.60
5/26/2017	Werley, Trey	Customize agenda to train Fortaleza, owners/drivers/champions within the agencies, and support staff who will be accessing Project Central for reporting.	\$ 366.00	1.7	\$ 622.20
5/26/2017	Werley, Trey	Evaluate data for inclusion in the Project Central tool to check the current project/initiative information.	\$ 366.00	1.1	\$ 402.60
5/26/2017	Werley, Trey	Provide status update of Project Central status update to I. Garcia (Fortaleza) to show progress achieved with collecting data from the agencies.	\$ 366.00	1.1	\$ 402.60
5/28/2017	Theocharidis, Costas	Discuss with A. Calimano, R. Pereira (all Deloitte) draft May 26 A/P process flowcharts related to Invoice Validation, Payment Process.	\$ 507.00	0.4	\$ 202.80
5/29/2017	Theocharidis, Costas	Review May 29 draft A/P process flows related to Requisition Order to Work Award Process, Invoice Issuance to Disbursement Process.	\$ 507.00	1.6	\$ 811.20
5/29/2017	Theocharidis, Costas	Provide comments to R. Pereira (Deloitte) upon reviewing May 29 draft A/P process flows related to Requisition Order to Work Award Process, Invoice Issuance to Disbursement Process.	\$ 507.00	0.6	\$ 304.20

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Date	Professional	Description	Rate	Hours	Fees
5/30/2017	Badr, Yasmin	Develop presentation for I. Garcia(Fortaleza) to distribute regarding established change controls to implementation plans to maintain integrity of the plans submitted to AAFAF in April.	\$ 366.00	1.7	\$ 622.20
5/30/2017	Badr, Yasmin	Update Transformation Agency Sponsor/Driver presentation to incorporate Department of Family information provided by F. Rodriguez (Family), to present to Fortaleza for approval on key points of contact to coordinate with on transformation activities related to headcount, facilities, services, contracts.	\$ 366.00	0.8	\$ 292.80
5/30/2017	Badr, Yasmin	Draft follow-up to F. Rodriguez and M. Santos (Department of Family) on outstanding data points required for weekly reporting package.	\$ 366.00	0.6	\$ 219.60
5/30/2017	Badr, Yasmin	Draft follow-up to Y. Diaz (Department of Economic Development) on outstanding data points required for weekly reporting package.	\$ 366.00	0.4	\$ 146.40
5/30/2017	Badr, Yasmin	Draft follow-up to M. Camino (Department of Safety) on outstanding data points required for weekly reporting package.	\$ 366.00	0.2	\$ 73.20
5/30/2017	Badr, Yasmin	Prepare for meeting with M. Camino (Department of Safety) and Department of Safety sponsors regarding drivers by programming a sample system-generated report in Project Central to demonstrate.	\$ 366.00	1.3	\$ 475.80
5/30/2017	Badr, Yasmin	Meet at Fortaleza with M. Camino (Fortaleza) and Department of Safety(DPS) drivers, sponsors: J. Lopez, J. Davila, I. Torres, C. Vicente to confirm responsibilities/accountability, communicate reporting expectations, and demonstrate future-state reporting in Project Central once launched.	\$ 366.00	1.8	\$ 658.80
5/30/2017	Badr, Yasmin	Update Project Central interface with projected/expected progress to date for Department of Family for F. Rodriguez.	\$ 366.00	0.6	\$ 219.60
5/30/2017	Badr, Yasmin	Update Project Central interface with projected/expected progress to date for Department of Safety for M. Camino (Fortaleza).	\$ 366.00	0.4	\$ 146.40
5/30/2017	Badr, Yasmin	Update instructions manual for the weekly reporting process based on feedback received.	\$ 366.00	1.4	\$ 512.40
5/30/2017	Badr, Yasmin	Update the 5/22 readiness assessment for Project Central launch for the transformation agencies with information received from Y. Diaz (Department of Economic Development) and R. Pagan (Administration for Human Resources & Legal Affairs).	\$ 366.00	1.6	\$ 585.60
5/30/2017	Calimano-Colon, Alberto	Update PROMESA Interface/Reporting requirement related to modified accrual financial reporting plan for Hacienda based on new data received.	\$ 429.00	1.1	\$ 471.90
5/30/2017	Calimano-Colon, Alberto	Update PROMESA Interface/Reporting analysis, including agency level timelines for the modified accrual financial close reporting process overview based on updated agency level data received from the client.	\$ 429.00	1.4	\$ 600.60
5/30/2017	Calimano-Colon, Alberto	Meeting with Hacienda accounting team, including A. Cruz (Hacienda Contractor), O. Denizard (Hacienda Contractor), to discuss PROMESA Interface/Reporting requirements related to modified accrual financial reporting.	\$ 429.00	1.1	\$ 471.90



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5/30/2017	Calimano-Colon, Alberto	Draft summary of PROMESA Interface/Reporting team issues related the modified accrual reporting plan, including open Issues/assumptions.	\$ 429.00	1.7	\$ 729.30
5/30/2017	Carey, Diana	Evaluate the project management tool training rollout plan for Fortaleza staff/agency drivers so they can independently review work plans/run status reports in the tool.	\$ 507.00	0.4	\$ 202.80
5/30/2017	Carey, Diana	Assess taxonomy/metric information related to human resources shared services to refine approach for conducting baseline analysis for business case that outlines cost/benefit analysis.	\$ 507.00	0.9	\$ 456.30
5/30/2017	Carey, Diana	Create list of taxonomy information related to human resources shared services (HRSS) to use in baseline analysis for business case that outlines cost/benefit analysis of implementing a HRSS.	\$ 507.00	1.8	\$ 912.60
5/30/2017	Carey, Diana	Draft email to F. Figueroa (Fortaleza) to communicate status of Department of Familia footprint consolidation business case cost/benefit calculation.	\$ 507.00	0.3	\$ 152.10
5/30/2017	Carey, Diana	Draft email to M. Santos (Familia) to request data for the Department of Familia footprint consolidation business case cost/benefit calculation.	\$ 507.00	0.3	\$ 152.10
5/30/2017	Carey, Diana	Draft summary of business case meetings with next steps for the transformation agencies to share with Fortaleza leadership.	\$ 507.00	0.8	\$ 405.60
5/30/2017	Carey, Diana	Refine data request list for Department of Familia footprint consolidation business case cost/benefit calculation based on feedback from Agency.	\$ 507.00	0.3	\$ 152.10
5/30/2017	Carey, Diana	Analyze the "New Government Implementation Plan" presentation to develop approach for cost/benefit analysis for integration of customer service in local centers.	\$ 507.00	0.6	\$ 304.20
5/30/2017	Nguyen, Phuong	Update configurations of PM (Project Management) Central to upload revenue initiatives work plan, including milestones to present to Hacienda on 6/1.	\$ 429.00	0.2	\$ 85.80
5/30/2017	Quails, Mike	Meeting at Hacienda with C. Young, A. Calimano (Deloitte), R. Guerra, J. Torres (Hacienda), C. Vazquez, J. Gotos (Hacienda/BDO) to gain understanding of the financial close process.	\$ 507.00	1.5	\$ 760.50
5/30/2017	Quails, Mike	Meet with A. Calimano (Deloitte) to debrief from the Modified Accrual Financial Reporting Overview meeting with R. Guerra (PR - Hacienda Accounting) to outline next steps for interviewing R. Guerra (PR - Hacienda Accounting) team members.	\$ 507.00	0.4	\$ 202.80
5/30/2017	Quails, Mike	Draft presentation to illustrate the phases to achieve a monthly financial close.	\$ 507.00	1.2	\$ 608.40
5/30/2017	Quails, Mike	Draft a work plan with specific items for implementation required to achieve a financial close on a monthly basis.	\$ 507.00	1.9	\$ 963.30
5/30/2017	Quails, Mike	Draft interview schedule with background information for R. Guerra (PR - Hacienda Accounting) team members that participate in the annual financial close process.	\$ 507.00	0.6	\$ 304.20

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5/30/2017	Quails, Mike	Prepared list of initial accounting system process questions for Hacienda finance team to gain better understanding of gaps needed to fill to meet monthly close.	\$ 507.00	1.3	\$ 659.10
5/30/2017	Quails, Mike	Prepare for the modified accrual financial reporting meeting at Hacienda with R. Guerra (PR - Hacienda Accounting) by reviewing the draft of the Modified Accrual Process presentation.	\$ 507.00	0.3	\$ 152.10
5/30/2017	Saran, Daljeet	Update analysis of government right-sizing to identify key indicators that should be displayed by DDEC, DPS, Familia, and Human Resources to demonstrate tracking of estimates to actuals.	\$ 546.00	2.1	\$ 1,146.60
5/30/2017	Saran, Daljeet	Prepare analysis of contracts, headcount initiatives milestones, issues, and resolutions as of 5/29.	\$ 546.00	0.5	\$ 273.00
5/30/2017	Saran, Daljeet	Update analysis of 30/60/90 Transformation work plan to reflect requirement changes as of 5/29 to report other key performance indicators.	\$ 546.00	1.2	\$ 655.20
5/30/2017	Saran, Daljeet	Prepare analysis of transformation agency data to assess savings of facilities shared services within each agency.	\$ 546.00	2.3	\$ 1,255.80
5/30/2017	Saran, Daljeet	Update analysis of government right-sizing work plan to indicate changes in initiative owners as of 5/29 to help assess employee bandwidth.	\$ 546.00	1.9	\$ 1,037.40
5/30/2017	Theocharidis, Costas	Call with J. Gotos (BDO) to request the main points of contact in the Purchasing/Finance Department of each agency in order to set up interviews in an effort to review A/P process for controls/issues, identify areas of improvement, provide recommendations to improve/remediate deficiencies.	\$ 507.00	0.1	\$ 50.70
5/30/2017	Theocharidis, Costas	Call with B. Martinez (BDO) to discuss best approach to get in front of Purchasing/Finance Supervisors/Directors at each agency to discuss the RO/PO/Contract generation process, as well as the invoicing to cash disbursement process in order to identify deficiencies with A/P process at the agency level, make recommendations/suggest controls.	\$ 507.00	0.2	\$ 101.40
5/30/2017	Theocharidis, Costas	Meeting with R. Cortez, C. Kennedy, R. Pereira, A. Calimano (all Deloitte) to discuss the revised May 30 draft A/P flow chart created based on information received from R. Guerra (GPR), next steps to improve upon the existing review of the A/P process.	\$ 507.00	0.6	\$ 304.20
5/30/2017	Theocharidis, Costas	Review the revised May 30 draft A/P process flow charts related to Requisition Order to Work Award Process, Invoice Issuance to Disbursement Process, issue log.	\$ 507.00	0.4	\$ 202.80
5/30/2017	Theocharidis, Costas	Call with R. Pereira (Deloitte) to provide comments/suggestions on the revised May 30 draft A/P process flow charts, issue log.	\$ 507.00	0.2	\$ 101.40
5/30/2017	Werley, Trey	Develop an analysis for client of data updates related to project status for the Transformation work stream.	\$ 366.00	1.2	\$ 439.20
5/30/2017	Werley, Trey	Assess updated agency level data on project status for projects related to the Transformation work stream to provide client update.	\$ 366.00	1.3	\$ 475.80

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5/30/2017	Werley, Trey	Develop analysis of historical financial data for projects related to the Transformation work stream at request of client.	\$ 366.00	1.4	\$ 512.40
5/30/2017	Werley, Trey	Evaluate infrastructure data for 600+ projects received from client to develop client summary.	\$ 366.00	1.5	\$ 549.00
5/30/2017	Werley, Trey	Summarize status of data requested from transformation agencies with respect to work plans agreed to with client.	\$ 366.00	1.8	\$ 658.80
5/30/2017	Werley, Trey	Evaluate open items for transformation agencies for follow up with client.	\$ 366.00	1.6	\$ 585.60
5/30/2017	Werley, Trey	Revise the transformation work stream 30/60/90 day plan to reflect current status for presentation to client.	\$ 366.00	1.2	\$ 439.20
5/30/2017	Young, Chris	Meeting with R. Cortez (Deloitte) to discuss the Cost Management projects to assess impact on the agency consolidation efforts, including specifically the realignment of process to support their acquisition of services for stakeholders.	\$ 621.00	0.3	\$ 186.30
5/31/2017	Akoto, Yolanda	Develop presentation for a communications strategy to be used by I. Garcia (Fortaleza) regarding the government transformation and mobilization of the agencies.	\$ 366.00	2.0	\$ 732.00
5/31/2017	Akoto, Yolanda	Develop presentation that outlines the business case (cost/benefit maturity model) for Department of Public Safety.	\$ 366.00	1.5	\$ 549.00
5/31/2017	Akoto, Yolanda	Meet with J. Wheelock and D. Carey (Deloitte) to draft business case (cost/benefit maturity model) for Police mobilization within the Department of Public Safety (DPS).	\$ 366.00	0.5	\$ 183.00
5/31/2017	Badr, Yasmin	Analyze the Small Projects implementation plan to identify invalid data points Project Central that require follow-up with project manager.	\$ 366.00	2.1	\$ 768.60
5/31/2017	Badr, Yasmin	Meet with Fortaleza team: I. Garcia, R. Cabrera, Y. Diaz (Fortaleza) to discuss status of work plans, Project Central trainings for Fortaleza team, and Governance model for making updates in Project Central.	\$ 366.00	2.6	\$ 951.60
5/31/2017	Badr, Yasmin	Meeting with F. Rodriguez (Department of Family) to discuss updates to the progress made on ongoing tasks for the week to include in the 6/2 reporting package for I. Garcia (Fortaleza).	\$ 366.00	0.9	\$ 329.40
5/31/2017	Badr, Yasmin	Draft follow-up with M. Camino (Department of Safety) to request outstanding updates to the progress made on ongoing tasks for the week to include in the 6/2 reporting package.	\$ 366.00	0.7	\$ 256.20
5/31/2017	Badr, Yasmin	Draft follow-up with Y. Diaz (Department of Economic Development) to request outstanding updates to the progress made on ongoing tasks for the week to include in the 6/2 reporting package.	\$ 366.00	0.8	\$ 292.80
5/31/2017	Badr, Yasmin	Prepare for meeting with I. Garcia (Fortaleza) to discuss status of work plans, Project Central training for Fortaleza team, and Governance model by drafting an initial governance model for changing the implementation plans in Project Central.	\$ 366.00	1.6	\$ 585.60

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5/31/2017	Calimano-Colon, Alberto	Develop a modified accrual reporting open issues/assumptions presentation for the client as part of the assessment of the PROMESA reporting requirements.	\$ 429.00	1.4	\$ 600.60
5/31/2017	Calimano-Colon, Alberto	Meeting with R. Guerra (Hacienda Undersecretary) to address the FY 2014 financial statement action items as part the modified accrual reporting plan being developed for the client.	\$ 429.00	1.2	\$ 514.80
5/31/2017	Calimano-Colon, Alberto	Evaluate the year end closing process at Hacienda as part of the modified accrual financial reporting plan being developed for the client.	\$ 429.00	1.1	\$ 471.90
5/31/2017	Calimano-Colon, Alberto	Meeting with R. Guerra (Hacienda Undersecretary) to evaluate impact of the year end closing process at Hacienda on modified accrual process.	\$ 429.00	1.4	\$ 600.60
5/31/2017	Carey, Diana	Draft high-level cost/benefit model, illustrating potential cost savings in the Department de Desarrollo Economico y Comercio (DDEC) and Destination Marketing Organization (DMO) externalization business case.	\$ 507.00	0.4	\$ 202.80
5/31/2017	Carey, Diana	Develop presentation that outlines the business case cost/benefit maturity model approach for estimating potential cost savings for the transformation agencies.	\$ 507.00	2.2	\$ 1,115.40
5/31/2017	Carey, Diana	Draft follow-up email to Y. Rivera and V. Misle (Department de Desarrollo Economico y Comercio (DDEC)) to request data for Destination Marketing Organization (DMO) Externalization business case cost/benefit model.	\$ 507.00	0.3	\$ 152.10
5/31/2017	Carey, Diana	Build business case cost/benefit maturity model with data requests for Department de Desarrollo Economico y Comercio (DDEC) and Destination Marketing Organization (DMO) Externalization, which will demonstrate cost savings.	\$ 507.00	2.7	\$ 1,368.90
5/31/2017	Carey, Diana	Build business case cost/benefit maturity model with data requests for Department of Familia Footprint Consolidation, which will demonstrate cost savings.	\$ 507.00	1.2	\$ 608.40
5/31/2017	Carey, Diana	Build business case cost/benefit maturity model with data requests for Department of Public Safety (DSP): Police Mobilization, which will demonstrate cost savings.	\$ 507.00	1.3	\$ 659.10
5/31/2017	Carey, Diana	Develop outline of the business case cost/benefit maturity model approach for estimating potential cost savings for the transformation agencies.	\$ 507.00	0.8	\$ 405.60
5/31/2017	Carey, Diana	Plan for Department of Public Safety (DSP)/Fortaleza meetings on June 1 regarding police mobilization business case.	\$ 507.00	0.4	\$ 202.80
5/31/2017	Ferraro, Rick	Review government rightsizing implementation plan to assess the variability of available information by agency in order to assist Fortaleza with outreach for data.	\$ 585.00	0.7	\$ 409.50
5/31/2017	Ferraro, Rick	Prepare summary of agency implementation plan submissions (for inclusion in project management tool).	\$ 585.00	0.4	\$ 234.00
5/31/2017	Ferraro, Rick	Review draft of Transformation Communications Strategy to provide changes to content before presentation to I. Garcia (Fortaleza).	\$ 585.00	0.4	\$ 234.00
5/31/2017	Ferraro, Rick	Discussion with I. Garcia (Fortaleza) regarding plan for 6/1 project management training, actions to obtain planning data to use in the implementation plans for agencies.	\$ 585.00	1.8	\$ 1,053.00

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Ferraro, Rick	Discussion with I. Garcia (Fortaleza) regarding Government Transformation planning session to address sequence/timing of agency transformation updates as well as topics for 6/1 meeting.	\$ 585.00	0.6	\$ 351.00
5/31/2017	Ferraro, Rick	Prepare Summary of Outcomes from working session with I. Garcia (Fortaleza) related to transformation initiatives.	\$ 585.00	0.4	\$ 234.00
5/31/2017	Ferraro, Rick	Discuss Summary of Outcomes from meeting with I. Garcia (Fortaleza) with C. Young to adjust presentation of plan for go forward use with transformation agencies.	\$ 585.00	0.3	\$ 175.50
5/31/2017	Hurley, Timothy	Participate in meeting with C. Young (Deloitte), F. Pena (Director of Cash Management ), and O. Rodriguez (PR - Auxiliary Secretary of Accounting) to discuss current cash reporting vs. total reporting requested by PROMESA.	\$ 621.00	1.2	\$ 745.20
5/31/2017	Hurley, Timothy	Meeting with A. Mendez (Manager of AAFAF ), M. Yassin (General Counsel AAFAF ), C. Frederique (Manager AAFAF ), and M. Garces (Manager AAFAF ) to discuss formal reporting requirements of PROMESA as outlined by M. Blumenfeld (McKinsey) and O. Shah (McKinsey) to assess progress of FY18 cost cutting, including revenue initiatives.	\$ 621.00	2.4	\$ 1,490.40
5/31/2017	Nguyen, Phuong	Update analysis of key performance metrics of revenue initiative plan to identify tax collection rate in order to upload into PM (Project Management) Central to assist Hacienda in tracking tax collections.	\$ 429.00	1.7	\$ 729.30
5/31/2017	Quails, Mike	Met with C. Young (Deloitte) to discuss the overall Modified Accrual Reporting Plan progress resulting from today's interview meetings.	\$ 507.00	0.3	\$ 152.10
5/31/2017	Quails, Mike	Meeting with R. Guerra, A. Cruz, and A. Calimano, V. Valencia (Deloitte) to gain understanding of A. Cruz's (PR - Hacienda Accounting) role in generating the Annual Financial package from the PRIFAS (PeopleSoft Accounting system) process.	\$ 507.00	1.2	\$ 608.40
5/31/2017	Quails, Mike	Meeting with R. Guerra, A. Cruz, and A. Calimano, V. Valencia (Deloitte) to gain understanding of J. Torres' (PR - Hacienda Accounting) role in interacting with the PRIFAS (PeopleSoft Accounting System) process for generating the Annual Financial package.	\$ 507.00	1.1	\$ 557.70
5/31/2017	Quails, Mike	Review the morning meeting notes to prepare an agenda for the PRIFAS financial close meeting with R. Guerra, A. Cruz (both PR - Hacienda Accounting).	\$ 507.00	0.9	\$ 456.30
5/31/2017	Quails, Mike	Review the morning meeting notes to prepare an agenda for the PRIFAS financial close meeting with R. Guerra, J. Torres (both PR - Hacienda Accounting).	\$ 507.00	0.8	\$ 405.60
5/31/2017	Quails, Mike	Review governments financial package General Fund 2014 provided by R. Guerra (PR - Hacienda Accounting) to understand scope of work required to perform an annual close.	\$ 507.00	1.6	\$ 811.20
5/31/2017	Quails, Mike	Review governments financial package General Fund 2015 provided by R. Guerra (PR - Hacienda Accounting) to understand scope of work required to perform an annual close.	\$ 507.00	1.6	\$ 811.20
5/31/2017	Quails, Mike	Meet with A. Calimano (Deloitte) to review the Modified Accrual Reporting Plan draft.	\$ 507.00	0.2	\$ 101.40

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Saran, Daljeet	Prepare analysis of government right-sizing work stream with key activities, upcoming milestones, issues, and resolutions for week of 5/18-5/24 to discuss with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.7	\$ 928.20
5/31/2017	Saran, Daljeet	Meet with Y. Diaz and R. Cabrera (both Fortaleza) to discuss Project Central issues related to inconsistent data to determine a go-forward strategy for DDEC, Familia, DPS, and Human Resources agencies regarding consistency of information.	\$ 546.00	1.8	\$ 982.80
5/31/2017	Saran, Daljeet	Update Project Central reporting template with new economic indicators based on meeting with Y. Diaz (Fortaleza).	\$ 546.00	0.9	\$ 491.40
5/31/2017	Saran, Daljeet	Review Project Central user manual in order to communicate key capabilities, gaps to DDEC, Familia, DPS, and Human Resources to provide direction in how to overcome gaps.	\$ 546.00	1.6	\$ 873.60
5/31/2017	Saran, Daljeet	Update Project Central training materials for government agencies to include instructions on updating risks/issues related to agency work plans to standardize data among agencies.	\$ 546.00	1.8	\$ 982.80
5/31/2017	Saran, Daljeet	Prepare analysis of headcount and shared services as of 5/30 for agencies to discuss with Y. Diaz and R. Cabrera (both Fortaleza).	\$ 546.00	2.2	\$ 1,201.20
5/31/2017	Theocharidis, Costas	Compile a list of 31 outstanding questions to be answered in order to improve upon the May 31 draft A/P flow charts related to Requisition Order to Work Award Process, Invoice Issuance to Disbursement Process.	\$ 507.00	1.6	\$ 811.20
5/31/2017	Theocharidis, Costas	Meet with R. Cortez, M. Lew, C. Kennedy, R. Pereira (all Deloitte) to discuss draft May 31 draft A/P work flow process documentation package, next steps.	\$ 507.00	1.2	\$ 608.40
5/31/2017	Theocharidis, Costas	Review revised May 31 draft (version 2) Requisition Order to Work Award Process flow, Invoice Issuance to Disbursement Process flow charts.	\$ 507.00	0.9	\$ 456.30
5/31/2017	Theocharidis, Costas	Review the May 31 draft (version 1) Invoice Issuance to Disbursement Process flow chart prepared by R. Pereira (Deloitte) to provide feedback.	\$ 507.00	1.4	\$ 709.80
5/31/2017	Theocharidis, Costas	Call with R. Pereira (Deloitte) to discuss comments/feedback on the May 31 draft (version 1) Invoice Issuance to Disbursement Process flow chart.	\$ 507.00	0.7	\$ 354.90
5/31/2017	Theocharidis, Costas	Review the May 31 (version 1) draft Requisition Order to Work Award Process flow chart prepared by R. Pereira (Deloitte) to provide feedback.	\$ 507.00	0.7	\$ 354.90
5/31/2017	Theocharidis, Costas	Call with R. Pereira (Deloitte) to discuss comments/feedback on the May 31 (version 1) draft Requisition Order to Work Award Process flow chart.	\$ 507.00	1.2	\$ 608.40
5/31/2017	Theocharidis, Costas	Call with O. Hernandez (BDO) to discuss in terms of identifying/quantifying payroll savings at all agencies within their scope.	\$ 507.00	0.4	\$ 202.80
5/31/2017	Valencia, Veronica	Meeting with A. Cruz (Hacienda Accounting) to discuss overall accounting closing process and address open questions for use in modified accrual accounting implementation.	\$ 429.00	1.1	\$ 471.90

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Valencia, Veronica	Perform financial statement schedules review to understand financial statement creation process, including biggest accruals made to incorporate in preliminary modified accrual plan.	\$ 429.00	0.9	\$ 386.10
5/31/2017	Valencia, Veronica	Meeting with R. Guerra (Hacienda) to discuss accrual processes and address open questions for implementation of modified accrual accounting.	\$ 429.00	1.1	\$ 471.90
5/31/2017	Valencia, Veronica	Prepare for modified accrual accounting meeting with R. Guerra (Hacienda - Accounting) by drafting informal agenda with questions required for clarification.	\$ 429.00	0.3	\$ 128.70
5/31/2017	Valencia, Veronica	Prepare for year-end financial statement closing procedures meeting by identifying questions to clarify our understanding and enhance preliminary process for modified accrual accounting methodology implementation plan.	\$ 429.00	0.3	\$ 128.70
5/31/2017	Valencia, Veronica	Discuss with M. Quails (Deloitte) the FY2014 audited financial statements to identify major accruals as part of action items in the modified accrual accounting reporting plan.	\$ 429.00	1.5	\$ 643.50
5/31/2017	Werley, Trey	Develop draft report for DPS at request of R. Maldonado (PR - Secretary of Treasury, CFO) regarding Project Central tool status reporting updates.	\$ 366.00	0.7	\$ 256.20
5/31/2017	Werley, Trey	Develop analysis of historical project status and progress for each work stream's work plans at request of client.	\$ 366.00	2.3	\$ 841.80
5/31/2017	Werley, Trey	Develop presentation focused on governance principles for agencies to apply when managing in-flight projects.	\$ 366.00	2.1	\$ 768.60
5/31/2017	Werley, Trey	Develop agenda for meeting with I. Garcia (Fortaleza) regarding transformation progress update, milestones, and potential issues.	\$ 366.00	0.6	\$ 219.60
5/31/2017	Werley, Trey	Identify potential issues related to the Project Central rollout with transformation agencies for inclusion in presentation to discuss with I. Garcia (Fortaleza).	\$ 366.00	1.2	\$ 439.20
5/31/2017	Werley, Trey	Prepare analysis of agency level infrastructure projects across work streams for inclusion in client update presentation.	\$ 366.00	1.3	\$ 475.80
5/31/2017	Werley, Trey	Meeting with Y. Diaz (Fortaleza) to discuss status of work plans, next steps, and Project Central trainings for Fortaleza team and Governance model.	\$ 366.00	1.8	\$ 658.80
5/31/2017	Wheelock, John	Develop slides that outlines the business case cost/benefit maturity model for Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) Externalization.	\$ 429.00	2.3	\$ 986.70
5/31/2017	Wheelock, John	Meet with D. Carey (Deloitte) to build business case cost/benefit maturity model for Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) Externalization.	\$ 429.00	2.7	\$ 1,158.30
5/31/2017	Wheelock, John	Meet with D. Carey (Deloitte) to build business case cost/benefit maturity model for Department of Familia Footprint Consolidation.	\$ 429.00	1.2	\$ 514.80
5/31/2017	Wheelock, John	Meet with D. Carey and Y. Akoto (Deloitte) to build business case cost/benefit maturity model for Department of Public Safety (DSP): Police Mobilization.	\$ 429.00	1.3	\$ 557.70



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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
5/31/2017	Wheelock, John	Develop plan for further development of business case studies for transformation agencies that will be needed to assess progress of initiatives and metrics used to evaluate change.	\$ 429.00	0.8	\$ 343.20
5/31/2017	Young, Chris	Review of reports from agencies as presented in the Project Central tool to identify inconsistencies with approved PROMESA Plan.	\$ 621.00	0.7	\$ 434.70
5/31/2017	Young, Chris	Meeting with F. Pena (Hacienda) and M. Gonzalez (AAFA) to address the requirement for financial reports, including performance updates to report to the PROMESA Oversight Board.	\$ 621.00	2.4	\$ 1,490.40
5/31/2017	Young, Chris	Review the business case models for DDEC and DPS with AFAAF to communicate findings, including agency level open points.	\$ 621.00	0.6	\$ 372.60

**TOTAL MAY STATEMENT PERIOD - PROJECT MANAGEMENT AND REPORTING  
PROCESS FOR THE GPR RIGHTSIZING TRANSFORMATION**

**1,021.7 \$ 470,120.40**

**TOTAL ALL CATEGORIES - MAY STATEMENT PERIOD**

**3,864.5 \$ 1,914,259.20**

**Blended Rate Before Discount \$ 495.34**

*Fees Below \$2.5M Threshold \$ 1,204,129.50*

*Fees Above \$2.5M Threshold - Subject to 10% Discount \$ 710,129.70*

**Total May Fees Before Application of Discount \$ 1,914,259.20**

**DISCOUNT<sup>1</sup> \$ (71,012.97)**

**ADJUSTED MAY FEES WITH DISCOUNT APPLIED \$ 1,843,246.23**

**ADJUSTED MAY BLENDED HOURLY RATE WITH DISCOUNT APPLIED \$ 476.97**

**Note:**

[1] See First Interim Fee Application ¶ 14 (describing the discount applied within the requested fees for the First Interim Fee Application Period).

**EXHIBIT A-2**

**PROFESSIONAL SERVICES TIME DETAIL FOR THE JUNE STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**JUNE 1, 2017 THROUGH JUNE 30, 2017**

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Cortez, Berto	Prepare draft email for OMB contractors focused on contract/PO review related to data collection for reporting for week ended 6/2.	\$ 585.00	0.3	\$ 175.50
6/1/2017	Cortez, Berto	Evaluate PO to contract flowchart to ID control points to focus on for implementation of processes for cost savings.	\$ 585.00	1.6	\$ 936.00
6/1/2017	Cortez, Berto	Draft email to J. Aponte (OMB) outlining contract process, including recommendations for process implementation.	\$ 585.00	0.2	\$ 117.00
6/1/2017	Cortez, Berto	Assess cancelled contract data received from J. Aponte (OMB) to evaluate cost savings impact.	\$ 585.00	0.4	\$ 234.00
6/1/2017	Cortez, Berto	Review Accounts Payable (A/P) process flows to assess whether control process recommendations related to unrecorded liabilities are included.	\$ 585.00	1.6	\$ 936.00
6/1/2017	Diaz Hernandez, Miguel	Update contract approval process flow diagram to identify control gaps in the PCO (Contracts Management System).	\$ 429.00	2.3	\$ 986.70
6/1/2017	Diaz Hernandez, Miguel	Update the PCO (Contracts Management System) contract approval process issues log to include the approval criteria used in system, to include in deliverable to J. Aponte (OMB).	\$ 429.00	2.2	\$ 943.80
6/1/2017	Diaz Hernandez, Miguel	Update the accounts payable process issue log to incorporate the contract approval process with updated information on system approvers to include in the procurement (contract initiation to accounts payable to disbursement) analysis.	\$ 429.00	1.9	\$ 815.10
6/1/2017	Diaz Hernandez, Miguel	Meet with A. Rodriguez, J. Aponte (Puerto Rico - IT), M. McCabe, M. Diaz, J. Velez, C. Kennedy (all Deloitte) to discuss the initiation approvals process for vendor contracts to identify process controls that could be leading to over-spend of approved budget amounts.	\$ 429.00	0.9	\$ 386.10
6/1/2017	Diaz Hernandez, Miguel	Meet with A. Rodriguez, J. Aponte (Both Puerto Rico - IT), M. McCabe, M. Diaz, J. Velez (all Deloitte) to discuss the linkage between the PCO (contracts management system) with the agency financial systems (PRIFAS), to assess gaps where purchase orders could exceed the approved contract value.	\$ 429.00	0.7	\$ 300.30
6/1/2017	Gomez, Mildred	Draft steps for the contract approval process followed at OMB through PCO system, based on the discussion with J. Aponte (OMB), to identify potential risk, as well as options for quick-wins.	\$ 429.00	2.5	\$ 1,072.50
6/1/2017	Gomez, Mildred	Design flowchart for the contract approval process through PCO system based on discussion with J. Aponte (OMB), to identify control deficiencies related to identified risks.	\$ 429.00	1.5	\$ 643.50
6/1/2017	Gomez, Mildred	Document risks, control deficiencies within the contract approval process based on assessment performed in the design of flowchart, to identify recommendations based on industry practices.	\$ 429.00	0.2	\$ 85.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Kennedy, Cade	Meet with A. Rodriguez, J. Aponte (Puerto Rico - IT), M. McCabe (Deloitte), M. Diaz (Deloitte), J. Velez (Deloitte), C. Kennedy (Deloitte) to walk through process initiation, approval in vendor contracts system to assist with understanding the contract approval process for cost management controls.	\$ 546.00	0.9	\$ 491.40
6/1/2017	Kennedy, Cade	Call with R. Cortez (Deloitte) to review cost management observations on contract approval process to facilitate findings on documenting recommendations on go-forward cost management.	\$ 546.00	0.2	\$ 109.20
6/1/2017	Kennedy, Cade	Call with C. Theodoridis (Deloitte) to discuss accounts payable work process flow observations, scheduling of meetings to progress accounts payable cost management initiative.	\$ 546.00	0.2	\$ 109.20
6/1/2017	Kennedy, Cade	Prepare for meeting with J. Aponte (PR) to review the contract approval system (PCO) to establish work flow, control points to support contract process cost management initiative.	\$ 546.00	0.4	\$ 218.40
6/1/2017	Kennedy, Cade	Review accounts payable process map for adjustment outlined in prior day meeting for consistency against understanding to support accounts payable cost management initiative.	\$ 546.00	0.8	\$ 436.80
6/1/2017	Lew, Matt	Meet with A. Rodriguez, J. Aponte (Puerto Rico - IT), M. McCabe (Deloitte), M. Diaz (Deloitte), J. Velez (Deloitte), C. Kennedy (Deloitte) to walk through process initiation, approval in vendor contracts system (PCO) to assess control gaps in contracting process.	\$ 546.00	0.9	\$ 491.40
6/1/2017	Lew, Matt	Meet with A. Rodriguez, J. Aponte (Both Puerto Rico - IT), M. McCabe, M. Diaz, J. Velez (all Deloitte) to discuss the relationship between the contracts system, the agency financial systems (PRIFAS) to assess linkage between contract approval amounts, amounts invoiced against those approvals.	\$ 546.00	0.7	\$ 382.20
6/1/2017	McCabe, Michael	Meet with A. Rodriguez, J. Aponte (Puerto Rico - IT), M. Lew, M. Diaz, J. Velez, C. Kennedy (all Deloitte) to walk through process initiation & approval in vendor contracts system to identify potential cost savings in contract management process.	\$ 585.00	0.9	\$ 526.50
6/1/2017	McCabe, Michael	Meet with A. Rodriguez, J. Aponte (Both Puerto Rico - IT), M. Lew (Deloitte), M. Diaz (Deloitte), J. Velez (Deloitte) to discuss the relationship between the contracts system & the agency financial systems (PRIFAS) to assess how contract spend is encumbered.	\$ 585.00	0.7	\$ 409.50
6/1/2017	McCabe, Michael	Meet with A. Rodriguez (OMB) to discuss PCO & PP systems to understand how information is entered/processed in system for contract management initiatives.	\$ 585.00	0.3	\$ 175.50
6/1/2017	McCabe, Michael	Meet with A. Rodriguez (OMB) to discuss/refine proposed data request for PCO data set to be used in contract analysis for contract management initiatives.	\$ 585.00	0.4	\$ 234.00

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Pereira, Ravin	Update the AP Process flow control analysis, with the key control deficiencies identified within the contract process flows prepared by M. Gomez (Deloitte), to augment the generic AP process flow template.	\$ 429.00	2.1	\$ 900.90
6/1/2017	Pereira, Ravin	Meet with C. Theocharidis (Deloitte) to discuss the key control deficiencies identified within the Contracts process flows, to augment the generic AP process flow control flowchart.	\$ 429.00	0.8	\$ 343.20
6/1/2017	Theocharidis, Costas	Call with R. Pereira (Deloitte) to discuss comments/feedback regarding the draft Requisition Order to Work Award process flow chart updated for (un)registered contract flow in order to update client deliverable related to the A/P process.	\$ 507.00	0.6	\$ 304.20
6/1/2017	Theocharidis, Costas	Review the draft Requisition Order to Work Award process flow chart updated for (un)registered contract flow in order to update client deliverable related to the A/P process.	\$ 507.00	0.6	\$ 304.20
6/1/2017	Theocharidis, Costas	Create detailed summary to explain the process of testing a sample of savings for the Dept. of Education, focused on purpose of testing, source documents used, work performed, results of testing.	\$ 507.00	1.9	\$ 963.30
6/1/2017	Theocharidis, Costas	Meet with M. Lew (Deloitte) to discuss outline of deliverable for Dept. of Education cost savings.	\$ 507.00	0.6	\$ 304.20
6/1/2017	Theocharidis, Costas	Update weekly payroll workstream report with revised progress status of revised potential monthly payroll savings.	\$ 507.00	0.6	\$ 304.20
6/1/2017	Valencia, Veronica	Meet with A. Calimano and M. Quails (all Deloitte) to identify specific reporting requirements per PROMESA and identified the risks related to the current closing process.	\$ 429.00	1.9	\$ 815.10
6/1/2017	Valencia, Veronica	Updated analysis for " PROMESA Reporting Requirements" draft deliverable as of 6/1/17 based on additional information as of 5/31.	\$ 429.00	1.9	\$ 815.10
6/1/2017	Velez, Juan	Discussion with M. Lew (Deloitte) to review the Dept. of Correction information provided for the savings certificate analysis in order to assess the missing information, next steps.	\$ 366.00	1.2	\$ 439.20
6/1/2017	Velez, Juan	Meeting with A. Rodriguez, J. Aponte (Puerto Rico - IT), M. McCabe, M. Diaz, M. Lew, C. Kennedy (Deloitte) to review the initiation and approval process within 'Contract Processing' & 'Proposition Processing' in order to get a general understanding of the systems.	\$ 366.00	0.9	\$ 329.40
6/1/2017	Velez, Juan	Prepare for PCo contract approval workflow meeting with J. Aponte (OMB), A. Rodriguez(OMB) in order to identify steps of interest within the workflow.	\$ 366.00	0.9	\$ 329.40
6/1/2017	Velez, Juan	Meeting with A. Rodriguez, J. Aponte (Both Puerto Rico - IT), M. McCabe, M. Diaz, M. Lew (Deloitte) to discuss the relationship between the contracts system, the agency financial systems (PRIFAS) to assess how contract approval process works in the systems.	\$ 366.00	0.7	\$ 256.20

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/2/2017	Kennedy, Cade	Call with R. Cortez (Deloitte) to discuss workstream status, observations identified for cost management initiatives.	\$ 546.00	0.1	\$ 54.60
6/2/2017	McCabe, Michael	Prepare analysis of meeting with A. Rodriguez (OMB) to track key points discussed as well as related issues to consider when performing analysis for cost savings initiatives.	\$ 585.00	2.3	\$ 1,345.50
6/2/2017	Valencia, Veronica	Prepare analysis on current financial system to identify reporting controls in order to enhance monthly reporting process.	\$ 429.00	1.1	\$ 471.90
6/2/2017	Velez, Juan	Prepare Department of Correction's consolidated savings file, following recommendations from M. Lew (Deloitte) in order for the file to be included in the Savings deliverable.	\$ 366.00	1.1	\$ 402.60
6/3/2017	Cortez, Berto	Evaluate consolidated contract savings tracker by agency to prepare summary at request of R. Maldonado (Hacienda).	\$ 585.00	1.2	\$ 702.00
6/3/2017	Kennedy, Cade	Create June 5 weekly work plan for team to prioritize activities workstream while out of the office.	\$ 546.00	0.3	\$ 163.80
6/5/2017	Cortez, Berto	Evaluate contract process deck including agency level data to assess whether remediation controls are addressed at both the central (OMB) and agency-level are included.	\$ 585.00	1.1	\$ 643.50
6/5/2017	Gomez, Mildred	Meeting with M. Kelley (Deloitte) to discuss the process followed at each agency for cancelling contracts to identify potential risk within the contracts approval process flow to include in contract management deliverable.	\$ 429.00	0.4	\$ 171.60
6/5/2017	Kelley, Michael	Prepare analysis of cancelled contracts related to the 7 agencies as of 6/02 regarding database of approved contracts.	\$ 429.00	1.9	\$ 815.10
6/5/2017	Kelley, Michael	Meet with J. Aponte (Office of Management Budget), M. Diaz (Deloitte) to discuss contract initiation, approval process in vendor contracts system for contract process flow cost reduction effort.	\$ 429.00	0.9	\$ 386.10
6/5/2017	McCabe, Michael	Prepare analysis of systems environment proposed approaches to tracking budget items vs. expenditures to incorporate in contract data analysis for cost savings initiatives.	\$ 585.00	1.6	\$ 936.00
6/5/2017	Pereira, Ravin	Include the control deficiencies identified in the PO approval process to updates the generic AP process control flowchart.	\$ 429.00	2.7	\$ 1,158.30
6/5/2017	Pereira, Ravin	Include identified additional steps for Invoice rejection to update the AP Process flows i.e. the Invoice to Cash Disbursement Process.	\$ 429.00	1.3	\$ 557.70
6/5/2017	Pereira, Ravin	Meet with A. Colon (BDO), to compare the AP flow charts for the RO to PO Process with the AP Process data for the Dept. of Education to identify process steps that should be included in the generic AP process flows.	\$ 429.00	1.2	\$ 514.80

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/5/2017	Pereira, Ravin	Meet with O. Rodriguez (BDO), J. Gotos (BDO), B. Martinez (BDO), C. Theocharidis (Deloitte), A. Colon (BDO) to discuss the differences in AP flows at the agency level with the RO to PO generic process flows, to identify process steps that should be included in the generic AP process flows.	\$ 429.00	0.2	\$ 85.80
6/5/2017	Theocharidis, Costas	Meet with O. Rodriguez (BDO), J. Gotos (BDO), B. Martinez (BDO), R. Pereira (Deloitte) to discuss the high level draft A/P flow charts based on their discussions with seven agencies.	\$ 507.00	0.2	\$ 101.40
6/6/2017	Cortez, Berto	Evaluation of updated flowchart data from Department of Education covering employee payroll data.	\$ 585.00	0.7	\$ 409.50
6/6/2017	Cortez, Berto	Review accounts payable presentation with revised agency level control processes to update recommendations for client.	\$ 585.00	0.8	\$ 468.00
6/6/2017	Kelley, Michael	Meet with M. Gomez J. Velez (all Deloitte) to discuss approach to testing general ledger details received for cancelled contracts/purchase orders/requisitions orders.	\$ 429.00	1.3	\$ 577.70
6/6/2017	Pereira, Ravin	Update the AP Process flow i.e. the RO to PO Process, to include the differences from the Dept. of Health to augment the agency specific AP Process flow template.	\$ 429.00	2.8	\$ 1,201.20
6/6/2017	Pereira, Ravin	Meet with Colon A. (BDO), C. Theocharidis (Deloitte) to discuss the differences identified in the AP process flows for the Dept. of Education, to augment the agency specific AP Process flow template.	\$ 429.00	1.6	\$ 686.40
6/6/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement Process flow for the Dept. of Education, to include the additional sub-process (i.e. invoice approval steps followed by agency programs) identified in the process flows.	\$ 429.00	1.2	\$ 514.80
6/6/2017	Theocharidis, Costas	Meet with A. Colon (BDO), R. Pereira (Deloitte) to discuss the high level draft Dept. of Education A/P flow charts order to gather information for client deliverable related to the A/P process.	\$ 507.00	1.6	\$ 811.20
6/6/2017	Velez, Juan	Meeting with R. Cortez, M. Kelley, C. Theocharidis, M. Gomez, R. Pereira (all Deloitte) to discuss acceleration on the FY cost savings analysis documentation for the 12 priority agencies in order to establish next possible steps.	\$ 366.00	0.7	\$ 256.20
6/7/2017	Cortez, Berto	Review hiring policy with R. Guerra (Hacienda) to identify control processes available to agencies.	\$ 585.00	0.4	\$ 234.00
6/7/2017	Cortez, Berto	Meeting with R. Guerra, O. Rodriguez (PR - Asst Secretary of Central Accounting) regarding hiring process, including controls to prevent unapproved hires.	\$ 585.00	0.4	\$ 234.00
6/7/2017	Cortez, Berto	Discussion with Hacienda human resources manager to get hiring data to document controls in place for PROMESA.	\$ 585.00	0.7	\$ 409.50



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/7/2017	Gomez, Mildred	Meet with O. Negron (contractor), M. Kelley (Deloitte), J. Velez (Deloitte) to discuss assessment criteria for cancelled contracts, purchase orders, requisition orders related to Health Department, to identify potential gaps within the contract approval process flow.	\$ 429.00	0.9	\$ 386.10
6/7/2017	Gomez, Mildred	Summarize meeting with O. Negron (contractor) from the Dept. of Health, outlining observations/risks identified within the contracts approval process, to use as basis for discussion with team to gain insights for recommendations related to industry best practices.	\$ 429.00	0.6	\$ 257.40
6/7/2017	Kelley, Michael	Meet with C. Rosado (ASSMCA) and A. Morales (ASSMCA) to discuss criteria identified by Agency to conclude on essential/non-essential contracts.	\$ 429.00	0.9	\$ 386.10
6/7/2017	Kelley, Michael	Review contract process flow to identify risks related to contracting, corresponding risk mapping for Mental Health Agency (ASSMCA).	\$ 429.00	0.9	\$ 386.10
6/7/2017	McCabe, Michael	Prepare summary of systems environment proposed approaches in assessing budget versus spend for cost savings initiatives.	\$ 585.00	2.4	\$ 1,404.00
6/7/2017	Pereira, Ravin	Update the RO to PO Process flows for the Dept. of Education to include additional programs within the agency, based on the comparison with the agency level AP Process flows, to enhance the agency specific AP Process flow template.	\$ 429.00	2.3	\$ 986.70
6/7/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement Process flows for the Dept. of Education to include the invoice acceptance systems, based on the comparison with the agency level AP Process flow, to enhance the agency specific AP Process flow template.	\$ 429.00	2.1	\$ 900.90
6/7/2017	Pereira, Ravin	Meet with C. Theocharidis (Deloitte) to discuss key observations/control issues identified within the Invoice to Cash Disbursement Process Flow as well as the exception report, to enhance the agency specific AP Process flow template.	\$ 429.00	1.1	\$ 471.90
6/7/2017	Theocharidis, Costas	Meet with R. Pereira (Deloitte) to discuss updated Dept. of Education Invoice to Cash Disbursement Process Flow Chart, new Exception Review Process Flow as part of client deliverable related to the A/P process.	\$ 507.00	1.1	\$ 557.70
6/8/2017	Cortez, Berto	Draft email to M. Rosa (Hacienda HR manager) regarding hiring process questions to understand controls in place.	\$ 585.00	0.3	\$ 175.50
6/8/2017	Cortez, Berto	Meeting with M. Rosa (Hacienda HR Manager) to discuss open items related to hiring process for response to PROMESA questions.	\$ 585.00	0.6	\$ 351.00
6/8/2017	Cortez, Berto	Evaluate contract process overview to include additional recommendations based on agency level data reviewed.	\$ 585.00	1.2	\$ 702.00

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Cortez, Berto	Document hiring process controls in response to PROMESA request.	\$ 585.00	0.8	\$ 468.00
6/8/2017	Kelley, Michael	Update analysis of contract process flow to map risks based on additional information.	\$ 429.00	0.9	\$ 386.10
6/8/2017	McCabe, Michael	Prepare analysis of contract initiation processes, authorized users, steps for contract approval to utilize in consideration of contract data for cost savings initiatives.	\$ 585.00	2.1	\$ 1,228.50
6/8/2017	Pereira, Ravin	Meeting at Dept. of Education with O. Rodriguez (GPR/Undersecretary of Admin), H. Rodriguez (GPR/Purchasing Supervisor), R. Ocasio (GPR/Assistant to Purchasing Director), C. Theocharidis (Deloitte) to discuss the RO/PO/contract approval process.	\$ 429.00	1.2	\$ 514.80
6/8/2017	Pereira, Ravin	Update the generic RO to PO Process flows to make it specific to the Dept. of Education AP process.	\$ 429.00	0.9	\$ 386.10
6/8/2017	Pereira, Ravin	Meeting at the Dept. of Education with R. Ocasio (GPR/Assistant to Purchasing Director), C. Theocharidis (Deloitte) to discuss the RO/PO/contract cancellation process, to update the generic AP flows with the specific controls from the Dept. of Education.	\$ 429.00	0.6	\$ 257.40
6/8/2017	Theocharidis, Costas	Meet with O. Rodriguez (Dept. of Education/Undersecretary of Admin), H. Rodriguez (PRDE/Purchasing Supervisor), R. Ocasio (PRDE/Assistant to Purchasing Director), R. Pereira (Deloitte) to discuss the purchasing process in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	1.2	\$ 608.40
6/8/2017	Theocharidis, Costas	Meet with R. Ocasio (Dept. of Education/Assistant to Purchasing Director), R. Pereira (Deloitte) to discuss the RO to Purchase Order - Contracts approval process in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.6	\$ 304.20
6/8/2017	Theocharidis, Costas	Meet with R. Cortez, M. Lew (Deloitte) to provide an update on responses received by Dept. of Education officials related to the discrepancies discovered during the certified savings validation exercise.	\$ 507.00	0.3	\$ 152.10
6/8/2017	Theocharidis, Costas	Review the supporting documentation regarding the cancellation of purchase orders for certain vendors in order to analyze a portion of the certified savings for Dept. of Health.	\$ 507.00	1.2	\$ 608.40
6/8/2017	Theocharidis, Costas	Review documents related to the purchasing process to gain a better insight of the current A/P process, identify information that can be leveraged when drafting up the A/P flow charts for the Dept. of Education as part of client deliverable related to the A/P process.	\$ 507.00	1.3	\$ 659.10

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Theocharidis, Costas	Meet with A. Rossy (BDO) to discuss supporting documentation from the Dept. of Education related to certified savings arising from closed schools (electricity/water services discontinued), cancellation of maintenance services.	\$ 507.00	0.6	\$ 304.20
6/8/2017	Theocharidis, Costas	Call with O. Hernandez (BDO) to discuss access to Purchasing, Finance people in 11 agencies excl. Dept. of Education who can provide information related to purchasing, invoicing, payment process in order to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.3	\$ 152.10
6/9/2017	Cortez, Berto	Prepare contract spend analysis comparing 2016 to 2017 to assess how contract spend by concept code (category) changed year-over-year.	\$ 585.00	1.3	\$ 760.50
6/9/2017	Cortez, Berto	Prepare summary of findings from contract cost savings analysis to outline specific controls that need to be remediated in FY18 to manage agency-level budget requirements.	\$ 585.00	0.6	\$ 351.00
6/9/2017	Pereira, Ravin	Update the generic RO to PO Process, to include the Bids cancellation process to augment the AP process flow template.	\$ 429.00	2.6	\$ 1,115.40
6/9/2017	Pereira, Ravin	Update the generic RO to PO process flowchart, to include the specific process steps for the Bids, quotes process, based on discussion with the Dept. of Education, to augment the generic AP process flow template, prior to agency level meetings.	\$ 429.00	2.2	\$ 943.80
6/9/2017	Pereira, Ravin	Update the Dept. of Education- RO to PO Process flows issue log to address questions yet outstanding.	\$ 429.00	1.6	\$ 686.40
6/9/2017	Pereira, Ravin	Update the Dept. of Education- Invoice to Cash Disbursement Process flows issue log to address questions yet outstanding.	\$ 429.00	1.3	\$ 557.70
6/9/2017	Pereira, Ravin	Update the generic RO to PO process, based on discussion with the Dept. of Education, to include the specific process steps for RO to PO approval, to augment the AP process flow template, prior to agency level discussions.	\$ 429.00	1.2	\$ 514.80
6/9/2017	Pereira, Ravin	Meet with R. Ocasio (Dept. of Education/Assistant to Purchasing Director), C. Theocharidis (Deloitte) to discuss bidding process/vendor selection process for ROs related to materials, machinery, building improvements, to update the Dept. of Education AP Process flow template.	\$ 429.00	1.1	\$ 471.90
6/9/2017	Pereira, Ravin	Call with C. Theocharidis (Deloitte) to discuss changes to the Requisition Order to Work Award Process Flow Chart for the Dept. of Education.	\$ 429.00	0.8	\$ 343.20
6/9/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flows, based on the discussion with the Dept. of Education, to include the specific process steps for Invoice approval, to enhance the AP process flow template.	\$ 429.00	0.7	\$ 300.30

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/9/2017	Pereira, Ravin	Respond to email from R. Cortez (Deloitte) to address key control issues/observations identified with regard to the AP process flow for the Dept. of Education, to augment the generic AP process flows.	\$ 429.00	0.2	\$ 85.80
6/9/2017	Theocharidis, Costas	Review the revised Dept. of Education Issue Log related to A/P process prepared by R. Pereira (Deloitte) to provide comments/feedback in order to update client deliverable related to the A/P process.	\$ 507.00	1.2	\$ 608.40
6/9/2017	Theocharidis, Costas	Call with R. Ocasio (Dept. of Education/Assistant to Purchasing Director), R. Pereira (Deloitte) to discuss bidding process/vendor selection process for ROs related to materials, machinery, building improvements.	\$ 507.00	1.1	\$ 557.70
6/9/2017	Theocharidis, Costas	Call with R. Pereira (Deloitte) to discuss revised Requisition Order to Work Award Process Flow Chart for Dept. of Education following up on a call with R. Ocasio (Dept. of Education/Assistant to Purchasing Director).	\$ 507.00	0.8	\$ 405.60
6/9/2017	Theocharidis, Costas	Call with A. Rossy (BDO) to discuss supporting documentation sent regarding the Dept. of Education Cost Savings Certificate, potential meeting with P. Muniz (Dept. of Education/CFO).	\$ 507.00	0.2	\$ 101.40
6/12/2017	Kennedy, Cade	Update contract process memo to include PCO system approval process to support contract cost management initiative.	\$ 546.00	2.9	\$ 1,583.40
6/12/2017	Kennedy, Cade	Update hiring memo with current hiring process, add commentary on controls, observations to support cost management initiatives.	\$ 546.00	0.7	\$ 382.20
6/12/2017	McCabe, Michael	Draft email to D. Figueroa (OMB) outlining system access controls, inquire about system users, reports that are generated from PCO interphase for use in contract data analysis.	\$ 585.00	0.7	\$ 409.50
6/12/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flows, based on the discussion with the Dept. of Health, to include the specific process steps for pre-intervention by Finance, to augment the agency specific AP Process flows.	\$ 429.00	1.1	\$ 471.90
6/12/2017	Valencia, Veronica	Review analysis of workpapers to gather information previously documented in relation to clients accrual processes in order to understand reporting activities and identify areas of potential improvement.	\$ 429.00	2.3	\$ 986.70
6/12/2017	Velez, Juan	Compare information with O. Hernandez (BDO) for the Department of Correction in order to identify if documents supported Correction's certificate of savings.	\$ 366.00	1.9	\$ 695.40
6/12/2017	Velez, Juan	Prepare draft of PCo contract management process flow for presentation to the client in order to receive feedback or comments to update accordingly.	\$ 366.00	1.6	\$ 585.60
6/12/2017	Velez, Juan	Draft presentation deliverable of the results of our test of the Department of Transportation's certificate of savings per review of documentation.	\$ 366.00	0.8	\$ 292.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/12/2017	Velez, Juan	Draft presentation deliverable regarding test of the department of Correction's certificate of savings per review of documentation.	\$ 366.00	0.6	\$ 219.60
6/13/2017	Kelley, Michael	Prepare analysis of cancelled contracts, testing approaches for ASSMCA.	\$ 429.00	2.1	\$ 900.90
6/13/2017	Kennedy, Cade	Update hiring memo with current hiring process, add commentary on controls, observations to support cost management initiatives.	\$ 546.00	2.1	\$ 1,146.60
6/13/2017	Kennedy, Cade	Meet with T. Hurley (Deloitte) to discuss memo highlighting current status of contract evaluation, transitory employee hiring in preparation for meeting with McKinsey.	\$ 546.00	0.3	\$ 163.80
6/13/2017	Kennedy, Cade	Update contract process memo to document the approval process in support of the contract cost management initiative.	\$ 546.00	1.7	\$ 928.20
6/13/2017	Kennedy, Cade	Update contract memo for supplemental feedback to prepare for McKinsey meeting to discuss cost management initiatives.	\$ 546.00	1.2	\$ 655.20
6/13/2017	Kennedy, Cade	Analyze accounts payable inventory data provided to support cost management initiatives.	\$ 546.00	2.4	\$ 1,310.40
6/13/2017	Kennedy, Cade	Incorporate analysis on accounts payable inventory data provided into presentation for meeting with client to support cost management initiatives.	\$ 546.00	1.3	\$ 709.80
6/13/2017	Kennedy, Cade	Meet with J. Gotos, C. Vazquez (both BDO), T. Hurley (Deloitte) to discuss analysis on AP inventory exercise with top 18 suppliers.	\$ 546.00	0.2	\$ 109.20
6/13/2017	McCabe, Michael	Analyze the Contracts Processing system for all GPR contracts, to assess for data quality, contract attributes completeness etc., to enable contract comparison for the identification of potential cost savings with regard to contract consolidation/elimination	\$ 585.00	2.2	\$ 1,287.00
6/13/2017	McCabe, Michael	Update contract analysis deck, to include gaps identified with the contracts processing system control environment, to provide recommendations to enable a on-to-one contract comparison.	\$ 585.00	1.6	\$ 936.00
6/13/2017	Pereira, Ravin	Meet with D. Melendez, M. Rivera, C. Robles (all Dept. of Health), C. Theocharidis (Deloitte) to discuss the quotes/bidding process in detail, process of orders related to maintenance services, process of purchases less than \$25,000, to update the AP process flows for the Dept. of Health.	\$ 429.00	3.2	\$ 1,372.80
6/13/2017	Pereira, Ravin	Meet with M. Tavarez, E. Oquendo, D. Melendez, M. Rivera, C. Robles (Dept. of Health), C. Theocharidis (Deloitte) to discuss the AP process for medicine, supplies, professional/maintenance services fulfilment, to update the AP Process flows for the Dept. of Health.	\$ 429.00	2.6	\$ 1,115.40
6/13/2017	Pereira, Ravin	Update the RO to PO AP process flow for the Dept. of Health, to include steps for RO approval at agency to develop an agency specific AP process flow.	\$ 429.00	1.2	\$ 514.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/13/2017	Theocharidis, Costas	Meet with D. Melendez (Dept. of Health/Purchasing Associate Director), M. Rivera, C. Robles (both PRDH/Special Purchasing), R. Pereira (Deloitte) to discuss the purchasing process in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.9	\$ 1,470.30
6/13/2017	Theocharidis, Costas	Meet with J. Lopez (BDO) in advance of meeting with the Dept. of Health Purchasing, Finance teams to discuss meeting agenda, observed deficiencies in the process, in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.3	\$ 152.10
6/13/2017	Theocharidis, Costas	Meet with M. Tavarez (Dept. of Health/Purchasing Director), E. Oquendo (PRDH/Purchasing Supervisor), D. Melendez (PRDH/Associate Director of Purchasing), M. Rivera, C. Robles (both PRDH/Special Purchasing), R. Pereira (Deloitte) to discuss A/P process for medicine, supplies, professional/maintenance services in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.7	\$ 1,368.90
6/14/2017	Pereira, Ravin	Meet with A. de Jesus (Dept. of Health), B. Martinez (BDO), C. Theocharidis (Deloitte) to discuss the AP process from Invoice generation to cash disbursement for both the manual hard copy as well as e-settlement process, to create an agency specific AP process flows for the Dept. of Health.	\$ 429.00	2.6	\$ 1,115.40
6/14/2017	Pereira, Ravin	Meet with E. Rodriguez, Carman (both Dept. of Education) , B. Martinez (BDO), C. Theocharidis (Deloitte) to discuss the AP process from Invoice generation to final cash disbursement, to create an agency specific AP process flows for the Dept. of Education.	\$ 429.00	2.1	\$ 900.90
6/14/2017	Pereira, Ravin	Modify the RO to PO Process for the Dept. of Education, to include steps for the Bids/Quotes approval, based on discussion with E. Rodriguez (Dept. of Education), B. Martinez (BDO), to augment the agency specific AP flows.	\$ 429.00	0.7	\$ 300.30
6/14/2017	Pereira, Ravin	Update the RO to PO Process flows, based on the discussion with A. de Jesus (Dept. of Education), to include steps for RO to PO approval in order to augment the agency specific AP flowchart.	\$ 429.00	1.2	\$ 514.80
6/14/2017	Theocharidis, Costas	Meet with A. de Jesus (Dept. of Health/Finance Director), B. Martinez (BDO), R. Pereira (Deloitte) to discuss invoicing, payment process in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.6	\$ 1,318.20

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Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Theocharidis, Costas	Meet with E. Rodriguez (Dept. of Education/Finance Director), C. Rodriguez (PRDE/AP Director), B. Martinez (BDO), R. Pereira (Deloitte) to discuss invoicing, payment process in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.1	\$ 1,064.70
6/14/2017	Theocharidis, Costas	Review notes from interviewing Purchasing, Finance teams at the Dept. of Education as well as material provided by agency personnel to identify preliminary issues with the purchasing, invoicing, disbursement process in order to update client deliverable related to the A/P process.	\$ 507.00	1.4	\$ 709.80
6/14/2017	Theocharidis, Costas	Review notes from interviewing Purchasing, Finance teams at the Dept. of Health as well as material provided by agency personnel to identify preliminary issues with the Invoice to Cash Disbursement process in order to update client deliverable related to the A/P process.	\$ 507.00	1.1	\$ 557.70
6/14/2017	Valencia, Veronica	Review analysis of FY2016 federal funds budget in relation to the Government of Puerto Rico financial/budget reporting process to identify risks and resolutions.	\$ 429.00	1.9	\$ 815.10
6/14/2017	Valencia, Veronica	Meet with R. Guerra (Hacienda) to discuss the largest accruals for government, overall year-end closing process to identify variances in current, and future state.	\$ 429.00	0.8	\$ 343.20
6/14/2017	Velez, Juan	Discussion with M. Lew (Deloitte) regarding changes to Correction's certificate of savings presentation regarding the findings identified.	\$ 366.00	1.3	\$ 475.80
6/14/2017	Velez, Juan	Translation of agency names in latest savings worksheet to be utilized in cost savings analysis.	\$ 366.00	0.6	\$ 219.60
6/15/2017	Gomez, Mildred	Update cost validation report status for the 12 in-scope agencies along with outstanding documentation, to send notifications to respective agencies, to obtain supporting documentation.	\$ 429.00	2.1	\$ 900.90
6/15/2017	Kelley, Michael	Meet with C. Kennedy, M. Gomez, J. Velez (all Deloitte) regarding cancelled contracts, cost assessment efforts for ASSMCA, ADFAN agencies.	\$ 429.00	0.7	\$ 300.30
6/15/2017	Kelley, Michael	Meet with M. Gomez to review existing documentation for contract process flows for approvals through Office of Management Budget in order to identify risks, mitigating controls.	\$ 429.00	2.1	\$ 900.90
6/15/2017	Kennedy, Cade	Update responsive materials for municipal savings to include in McKinsey data request.	\$ 546.00	1.3	\$ 709.80
6/15/2017	Kennedy, Cade	Analyze supplemental data request from McKinsey to categorize cost savings as part of the cost management initiatives overview.	\$ 546.00	2.6	\$ 1,419.60



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Kennedy, Cade	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting), T. Hurley (Deloitte) to discuss special appropriations from prior year budgets to further understand impact to cost management initiatives.	\$ 546.00	0.2	\$ 109.20
6/15/2017	Kennedy, Cade	Meet with M. Gomez, J. Velez, M. Kelly (all Deloitte) to discuss contract workstream status, review outstanding items to progress contract cost management initiative workstream.	\$ 546.00	0.2	\$ 109.20
6/15/2017	Kennedy, Cade	Analyze supplemental sequestration data for update to presentation related to cost management initiatives.	\$ 546.00	2.3	\$ 1,255.80
6/15/2017	Kennedy, Cade	Meet with R. Pereira (Deloitte) to discuss status of accounts payable workflow, resource needs, findings from agency meeting to support completion of weekly workflow update deliverable for R. Maldonado (Hacienda)	\$ 546.00	0.3	\$ 163.80
6/15/2017	McCabe, Michael	Analyze data in PCO/PP to identify total volume of contacts processed, types of contracts processed to understand type of data in system to identify next steps in conducting contract analysis in relation to cost savings	\$ 585.00	1.2	\$ 702.00
6/15/2017	McCabe, Michael	Prepare data/information request to submit to service desk (OMB) requesting data download with specific fields needed (contract id, contract type, contract amount, vendor, contract effective date, contract end date) for contract analysis in relation to cost savings initiatives.	\$ 585.00	0.4	\$ 234.00
6/15/2017	Pereira, Ravin	Meet with C. Mercado (Police Dept.), C. Theocharidis (Deloitte), V. Valencia (Deloitte), to discuss the Purchasing process from RO generation to awarding a PO, to update the AP Process flows for the Police Dept.	\$ 429.00	3.1	\$ 1,329.90
6/15/2017	Pereira, Ravin	Update the Dept. of Education Invoice to Cash Disbursement process flows to include the steps for payment processing at Hacienda to augment the agency specific AP Process flowchart.	\$ 429.00	2.3	\$ 986.70
6/15/2017	Pereira, Ravin	Meet with J. Rivera, E. Rasado (Police Dept.), C. Theocharidis, V. Valencia (Deloitte) to discuss the AP process from RO to PO as well as the Invoice generation to the final invoice approval to cash disbursement, to develop an agency specific AP process flows.	\$ 429.00	2.2	\$ 943.80
6/15/2017	Pereira, Ravin	Update the Police Dept. RO to PO Process flows, to include the steps for RO approval to augment the agency specific AP process flows.	\$ 429.00	2.2	\$ 943.80
6/15/2017	Pereira, Ravin	Update the Police Dept. Invoice to Cash Disbursement Process flows, to include the payment processing at Hacienda to augment the agency specific AP process flows.	\$ 429.00	1.3	\$ 557.70

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**EXHIBIT A-2 -PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Theocharidis, Costas	Meet with C. Mercado (Police Dept./Purchasing Director), R. Pereira, V. Valencia (Deloitte) to discuss the purchasing process i.e. to RO to PO Process, in order to identify deficiencies with A/P process at the agency level, make recommendations/suggest controls to the Government of Puerto Rico.	\$ 507.00	2.9	\$ 1,470.30
6/15/2017	Theocharidis, Costas	Meet with B. Figueroa (BDO) in advance of meeting with the Police Dept. Purchasing, Finance teams to discuss meeting agenda, observed deficiencies, in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.2	\$ 101.40
6/15/2017	Theocharidis, Costas	Meet with J. Rivera (Police Dept./Finance Director), E. Rasado (PD/AP Coordinator), R. Pereira, V. Valencia (Deloitte) to discuss invoicing, payment process in order to identify deficiencies with A/P process at the agency level, make recommendations/suggest controls to the Government of Puerto Rico.	\$ 507.00	2.2	\$ 1,115.40
6/15/2017	Valencia, Veronica	Meet with R. Pereira (Deloitte) and C. Theocharidis (Deloitte) to discuss next steps in documentation of accounts payable process flow.	\$ 429.00	0.8	\$ 343.20
6/15/2017	Valencia, Veronica	Prepare analysis on purchasing processes to identify risks in managing inventory.	\$ 429.00	2.9	\$ 1,244.10
6/15/2017	Valencia, Veronica	Review analysis of Accounts Payable process to identify owners of manual controls to prepare for discussion with O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	1.3	\$ 557.70
6/15/2017	Valencia, Veronica	Meet with J. Rivera (Finance Department) to discuss Accounts Payable process to identify risks in invoicing and payment sub-processes.	\$ 429.00	2.2	\$ 943.80
6/16/2017	Kelley, Michael	Review accounts payable process flow for enhanced risk mapping with mitigating controls related to cancelled contracts for Department of Health.	\$ 429.00	0.3	\$ 128.70
6/16/2017	Kennedy, Cade	Call with C. Theocharidis (Deloitte) to discuss accounts payable work process flow status to progress workstream deliverable supporting cost management initiatives.	\$ 546.00	0.3	\$ 163.80
6/16/2017	Kennedy, Cade	Build workplan for contract workstream for project management purposes to support cost management initiatives.	\$ 546.00	0.7	\$ 382.20
6/16/2017	Kennedy, Cade	Build workplan for accounts payable workstream for project management purposes to support cost management initiatives.	\$ 546.00	0.4	\$ 218.40
6/16/2017	McCabe, Michael	Meeting with T. Hurley (Deloitte) to discuss data strategy, key goals, next steps to extracting key information needed for contract data analysis/cost savings.	\$ 585.00	0.3	\$ 175.50
6/16/2017	Pereira, Ravin	Update the Police Dept. RO to PO Process flows, to include the steps for Bids/Quotes process to augment the agency specific AP process flows.	\$ 429.00	2.7	\$ 1,158.30

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/16/2017	Pereira, Ravin	Update the Police Dept. Invoice to Cash Disbursement Process flows, to include steps for Invoice approval to augment the agency specific AP process flows.	\$ 429.00	2.3	\$ 986.70
6/16/2017	Theocharidis, Costas	Prepare report about the Police Dept. regarding the interviews with Purchasing, Finance to identify deficiencies with A/P process at the agency level, make recommendations/suggest controls to the Government of Puerto Rico.	\$ 507.00	1.8	\$ 912.60
6/16/2017	Theocharidis, Costas	Prepare report about the Dept. of Education regarding the interviews with Purchasing, Finance in order to identify deficiencies with A/P process at the agency level, make recommendations/suggest controls to the Government of Puerto Rico.	\$ 507.00	1.7	\$ 861.90
6/16/2017	Theocharidis, Costas	Prepare report about the Dept. of Health regarding the interviews with Purchasing, Finance in order to identify deficiencies with A/P process at the agency level, make recommendations/suggest controls to the Government of Puerto Rico.	\$ 507.00	1.6	\$ 811.20
6/16/2017	Theocharidis, Costas	Prepare list of supporting materials provided by Purchasing, Finance at Dept. of Education, Dept. of Health, Police Dept., which can be leveraged when documenting the A/P process, identifying deficiencies, recommending controls to the Government of Puerto Rico.	\$ 507.00	0.7	\$ 354.90
6/16/2017	Velez, Juan	Translation of FY18 budget documents from the Comptroller's Office for further analysis by the Budget Team.	\$ 366.00	0.9	\$ 329.40
6/17/2017	McCabe, Michael	Meeting with J. Doyle, R. Cortez (both Deloitte) to discuss cost reduction data use plans, approach for contract analysis in relation to cost savings initiatives.	\$ 585.00	0.9	\$ 526.50
6/17/2017	Pereira, Ravin	Call with C. Theocharidis (Deloitte) to discuss draft AP process flows for the Police Dept., especially the invoicing/cash disbursement, exception review process, to create an agency specific AP Process flow	\$ 429.00	2.1	\$ 900.90
6/17/2017	Pereira, Ravin	Call with C. Theocharidis (Deloitte) to discuss draft AP process flows for the Police Dept. from Requisition Order generation to work award, to update the agency specific AP process flows.	\$ 429.00	2.1	\$ 900.90
6/17/2017	Theocharidis, Costas	Call with R. Pereira (Deloitte) to discuss draft A/P process flows for the Police Dept. related to invoicing/cash disbursement, exception review process, formal process addressing vendor bids in order to update client deliverable related to the A/P process.	\$ 507.00	2.1	\$ 1,064.70
6/17/2017	Theocharidis, Costas	Call with R. Pereira (Deloitte) to discuss draft A/P process flows for the Police Dept. from RO generation to work award (excl. formal process addressing bids) in order to update client deliverable related to the A/P process.	\$ 507.00	2.1	\$ 1,064.70

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Cortez, Berto	Meeting with J. Gotos (BDO) to discuss ASSMCA cost savings support provided for certified agency savings to highlight discrepancies.	\$ 585.00	0.6	\$ 351.00
6/19/2017	Cortez, Berto	Evaluate agency level accounts data to prepare for meeting with third party regarding liquidity.	\$ 585.00	1.1	\$ 643.50
6/19/2017	Cortez, Berto	Review third party liquidity report to understand liability for trade payables included in analysis as compared to agency level data available.	\$ 585.00	0.8	\$ 468.00
6/19/2017	Kelley, Michael	Meet with J. Aponte (Office of Management Budgeting), J. Velez (Deloitte) to discuss functionality of the process flows documented for PCO system (contracts system).	\$ 429.00	0.3	\$ 128.70
6/19/2017	Kelley, Michael	Meet with M. Quails (Deloitte) regarding system landscape/data queries to assess the contract process flow discussion to present to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	0.3	\$ 128.70
6/19/2017	Kennedy, Cade	Review correspondence from third party contractors related to cost management work plans, data delivery.	\$ 546.00	0.3	\$ 163.80
6/19/2017	Kennedy, Cade	Review contract work flow process maps to identify control observations, recommendations, further questions for client to support contract approval process cost management initiative.	\$ 546.00	0.7	\$ 382.20
6/19/2017	McCabe, Michael	Review analysis of Office of Management Budget contracts data to identify potential cost savings through reduction of spend.	\$ 585.00	2.9	\$ 1,696.50
6/19/2017	McCabe, Michael	Prepare analysis of contract data to assess cost savings initiatives through the certification of cancelled contracts.	\$ 585.00	2.8	\$ 1,638.00
6/19/2017	Pereira, Ravin	Update the RO to PO/Contract process flow for the Dept. of Health, to include the bids, quotes approval process, based on discussion with purchasing, finance teams at the Dept. of Health, to augment the agency specific AP process flows.	\$ 429.00	2.1	\$ 900.90
6/19/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flow, to include the Invoice approval process steps, based on discussion with purchasing, finance teams at the Dept. of Health, to augment the agency specific AP process flows.	\$ 429.00	1.1	\$ 471.90
6/19/2017	Pereira, Ravin	Update the issues/exception report for the Dept. of Health, based on discussion with the purchasing, finance teams, to document outstanding questions, with regard to the AP Process flows.	\$ 429.00	1.2	\$ 514.80
6/19/2017	Theocharidis, Costas	Draft issues log, recommendations on the payables process for Police Dept. related to purchasing, invoicing, payment process in order to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.8	\$ 1,419.60

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Theocharidis, Costas	Draft follow-up questions on the payables process for Purchasing, Finance teams at the Police Dept. to understand key observations, differences from other agencies in order to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	1.3	\$ 659.10
6/19/2017	Theocharidis, Costas	Draft email to F. Ayuso (BDO) regarding meetings with Purchasing, Finance at Dept. of Transportation to discuss the observations associated with the purchase order generation process in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.2	\$ 101.40
6/19/2017	Theocharidis, Costas	Draft email to N. Espinal (BDO) regarding meetings with Purchasing, Finance at Dept. of Corrections (DCR) to discuss observations with regard to the invoice to cash disbursement process, in order to gather the information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.2	\$ 101.40
6/19/2017	Valencia, Veronica	Prepare analysis of accounts payable process to analyze cost savings for agencies.	\$ 429.00	0.9	\$ 386.10
6/20/2017	Cortez, Berto	Evaluation of Dept. of Police cost savings data received during meeting with department personnel.	\$ 585.00	1.1	\$ 643.50
6/20/2017	Cortez, Berto	Review cost savings status deck for the week of 6/19 with progress for the Contracts/Accounts Payable workstreams, prior to presenting it at the weekly status meeting with R. Maldonado (Hacienda Secretary).	\$ 585.00	1.1	\$ 643.50
6/20/2017	Cortez, Berto	Meeting with M. Lew, C. Kennedy, J. Velez, V. Valencia, C. Theocharidis, R. Pereira, M. McCabe (Deloitte) regarding the status of open items and action plans for Executive Order Testing, Contracts, AP, Payroll.	\$ 585.00	0.7	\$ 409.50
6/20/2017	Cortez, Berto	Review updated employee data from Dept. of Corrections in support of certified savings for inclusion in Hacienda analysis.	\$ 585.00	1.1	\$ 643.50
6/20/2017	Cortez, Berto	Update agency certified cost savings summary for inclusion of revised data from Departments of Corrections, Education.	\$ 585.00	1.2	\$ 702.00
6/20/2017	Kelley, Michael	Update contract process flow with encumbered amount match for contracts, Office of Management Budget approval.	\$ 429.00	2.3	\$ 986.70
6/20/2017	Kelley, Michael	Meet with R. Cortez, M. Lew, C. Kennedy, J. Velez, V. Valencia, C. Theocharidis, R. Pereira, M. McCabe (all Deloitte) to discuss Executive Order Testing/Contract process flow/accounts payable flow/payroll flow.	\$ 429.00	0.7	\$ 300.30
6/20/2017	Kennedy, Cade	Meet with R. Cortez, T. Hurley, M. Lew (all Deloitte) to discuss frozen funds (unused budget) related to asserted cost savings from discussions with Police Department.	\$ 546.00	0.3	\$ 163.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Kennedy, Cade	Meet with R. Morales (Mental Health Agency - PR ASSMCA), J. Gotos (BDO), O. Hernandez (BDO), M. Lew (Deloitte) to do a detailed walk through of Agency's FY17 potential Cost Savings including cancelled contracts, payroll cuts, operational cost saving estimates, to get a thorough understanding of the agencies cost savings estimation process	\$ 546.00	1.8	\$ 982.80
6/20/2017	Kennedy, Cade	Meet with M. Lew (Deloitte) to discuss issues related to the Mental Health (ASSMCA) agency's asserted cost savings, including issues with the contract savings, Confianza double-count, updated projected based on May actuals.	\$ 546.00	0.4	\$ 218.40
6/20/2017	Kennedy, Cade	Meet with M. Lew (Deloitte), O. Hernandez (BDO) and J. Gotos (BDO) to discuss issue with asserted cost savings based on projected full-year budget for FY17.	\$ 546.00	0.3	\$ 163.80
6/20/2017	McCabe, Michael	Review analysis of top 12 agency contracts to identify spending patterns among agencies, categories of contracts.	\$ 585.00	2.2	\$ 1,287.00
6/20/2017	Pereira, Ravin	Meet with A. Carranza (Dept. of Corrections, Finance Director), M. Canales (Dept. of Corrections, Purchase Supervisor), C. Theocharidis (Deloitte), V. Valencia (Deloitte) to discuss the AP process flows from RO creation to awarding a PO, to create an agency specific AP process flows.	\$ 429.00	4.1	\$ 1,758.90
6/20/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process, for the Dept. of Health, to include the payment processing performed at Hacienda, based on discussion with purchasing, finance teams at the Dept. of Health, to augment the agency specific AP process flows.	\$ 429.00	2.6	\$ 1,115.40
6/20/2017	Pereira, Ravin	Update the RO to PO/Contract, to include steps for the approval process within Purchasing, based on discussion with purchasing, finance teams at the Dept. of Health, to augment the agency specific AP process flows.	\$ 429.00	1.6	\$ 686.40
6/20/2017	Pereira, Ravin	Update the RO to PO/Contract process flows, for the Dept. of Correction, to include the steps for the bids, quotes process, based on discussion with purchasing, finance teams, to augment the agency specific AP process flows.	\$ 429.00	1.1	\$ 471.90
6/20/2017	Theocharidis, Costas	Meet with M. Canales (Dept. of Corrections (DCR)/Purchasing Supervisor), R. Pereira, V. Valencia (both Deloitte) to discuss the purchasing process in order to identify deficiencies with A/P process at the agency level, make recommendations/suggest controls to the Government of Puerto Rico.	\$ 507.00	2.6	\$ 1,318.20

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Theocharidis, Costas	Meet with A. Carranza (Dept. of Corrections (DCR)/Finance Director), R. Pereira, V. Valencia (both Deloitte) to discuss invoicing, cash disbursement in order to identify deficiencies with A/P process at the agency level, make recommendations/suggest controls to the Government of Puerto Rico.	\$ 507.00	1.7	\$ 861.90
6/20/2017	Theocharidis, Costas	Review notes from interviewing Purchasing, Finance at the Dept. of Corrections to identify preliminary issues with the purchasing, invoicing, disbursement process in order to update client deliverable related to the A/P process.	\$ 507.00	1.6	\$ 811.20
6/20/2017	Valencia, Veronica	Meet with A. Carranza (Corrections, Finance) to discuss Accounts Payable cycle (Invoice processing/payment emission) to assess current process.	\$ 429.00	2.3	\$ 986.70
6/20/2017	Valencia, Veronica	Review analysis of Purchasing & Finance processes at the Dept. of Corrections to assess requisition orders and purchases orders to present to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	1.3	\$ 557.70
6/20/2017	Valencia, Veronica	Meeting at Corrections department with M. Canales (Corrections, Purchasing), C. Theocharidis (Deloitte), and R. Pereira (Deloitte) to create accounts payable process flow for the Purchasing (RO to PO) Process to identify three-way match.	\$ 429.00	2.3	\$ 986.70
6/20/2017	Velez, Juan	Update the asserted savings consolidated file by category for the agencies in scope with the comments from C. Kennedy (Deloitte) to produce a savings data bank to efficiently track savings by agency, by category.	\$ 366.00	1.9	\$ 695.40
6/21/2017	Kelley, Michael	Meet with C. Kennedy (Deloitte) to discuss changes to be made to contract process flow based on discussion with J. Aponte (Office of Management Budget) as of 6/20 for requisition order submission.	\$ 429.00	0.7	\$ 300.30
6/21/2017	Kelley, Michael	Update analysis of contract approval process flow based on discussion with Department of Health regarding vendor contract entry.	\$ 429.00	0.3	\$ 128.70
6/21/2017	Kennedy, Cade	Prepare for meeting with A. Delgado (Fortaleza) to discuss contract approval process to document process for contract cost management initiative.	\$ 546.00	0.6	\$ 327.60
6/21/2017	Kennedy, Cade	Meet with A. Delgado (Fortaleza), R. Cortez (Deloitte) to discuss contract approval process to document work flow map in support of contract cost management initiative.	\$ 546.00	0.9	\$ 491.40
6/21/2017	Kennedy, Cade	Review contract approval work process flow chart to identify control deficiencies for cost management initiative.	\$ 546.00	2.8	\$ 1,528.80
6/21/2017	Kennedy, Cade	Prepare for meeting with J. Aponte (OMB) to discuss contract approval work process maps, observations to document cost management initiatives.	\$ 546.00	0.3	\$ 163.80



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Kennedy, Cade	Meet M. Kelley (Deloitte) to review contract process work flow map, feedback on updates, next steps to build out deliverable to support contract process cost management initiative.	\$ 546.00	0.4	\$ 218.40
6/21/2017	McCabe, Michael	Prepare analysis of cost savings initiative to help assess approach to identify consolidation of contracts among agencies.	\$ 585.00	2.6	\$ 1,521.00
6/21/2017	Palmiero, Salvatore	Meet with M. McCabe (Deloitte), R. Audi (Deloitte), C. Primbas (Deloitte), to running initial analytics on extract from the PCO (Centralized Contracts Database) data to identify some areas of potential cost savings in contracts process.	\$ 429.00	1.1	\$ 471.90
6/21/2017	Pereira, Ravin	Meet with E. Deavila (DTOP, Purchasing), C. Theocharidis, J. Velez (both Deloitte), to discuss the Purchasing processes from RO to PO, to translate the generic AP flows to agency specific controls.	\$ 429.00	3.6	\$ 1,544.40
6/21/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process, to include steps for the Bids/quotes process, based on discussion with purchasing, finance teams at the Dept. of Correction, to augment the agency specific AP process flows.	\$ 429.00	2.1	\$ 900.90
6/21/2017	Pereira, Ravin	Meet with L. Pinero (DTOP, Bidding), E. Deavila (DTOP, Purchasing), C. Theocharidis (Deloitte), J. Velez (Deloitte) to discuss Bidding during the Purchasing process to translate the generic AP flows to agency specific controls.	\$ 429.00	2.1	\$ 900.90
6/21/2017	Pereira, Ravin	Meet with J. Rodriguez (DTOP, AP), C. Perez (DTOP, AP), C. Theocharidis, J. Velez (both Deloitte) to discuss the AP process from Invoice generation to the final approval in finance to cash disbursement, to translate the generic AP flows to agency specific recommendations.	\$ 429.00	1.1	\$ 471.90
6/21/2017	Primbas, Charlie	Meet with M. McCabe, R. Audi, S. Palmiero (all Deloitte) to review initial data extract of contracts to develop analytics plan.	\$ 429.00	1.1	\$ 471.90
6/21/2017	Primbas, Charlie	Prepare analysis of contracts data to develop workplan for PCO (contracts system) contract pattern analysis.	\$ 429.00	1.1	\$ 471.90
6/21/2017	Theocharidis, Costas	Meet with E. Deavila (Dept. of Transportation (DTOP)/Purchasing), R. Pereira, J. Velez (both Deloitte) to discuss the purchasing process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.8	\$ 1,419.60
6/21/2017	Theocharidis, Costas	Meet with E. Deavila (Dept. of Transportation (DTOP)/Purchasing), R. Pereira, J. Velez (both Deloitte) to discuss ACERVO's role in the purchasing process, nature/role of public companies under the DTOP umbrella in order to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.8	\$ 405.60

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Theocharidis, Costas	Meet with L. Pinero (Dept. of Transportation (DTOP)/Bidding), E. Deavila (DTOP/Purchasing Associate Director), R. Pereira, J. Velez (both Deloitte) to discuss bidding process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.1	\$ 1,064.70
6/21/2017	Theocharidis, Costas	Meet with J. Rodriguez (Dept. of Transportation, Public Works (DTOP)/AP Supervisor), C. Perez (DTOP/AP Supervisor), R. Pereira, J. Velez (both Deloitte) to discuss invoicing, cash disbursement in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	1.1	\$ 557.70
6/21/2017	Theocharidis, Costas	Review notes from interviewing Purchasing, Finance at Dept. of Transportation, Public Works (DTOP) to identify preliminary issues with the purchasing, invoicing, disbursement process in order to update client deliverable related to the A/P process.	\$ 507.00	0.4	\$ 202.80
6/21/2017	Theocharidis, Costas	Meet with F. Ayuso (BDO) to discuss access to the 'Administration of General Services' - centralized approved vendor database, to understand how ASG interacts with agencies, the process for vendor approval, as part of client deliverable related to the A/P process.	\$ 507.00	0.2	\$ 101.40
6/21/2017	Valencia, Veronica	Prepare analysis of cost savings for Dept. of Family to identify gaps in cost savings implementation.	\$ 429.00	0.7	\$ 300.30
6/21/2017	Velez, Juan	Discussion with E. Davila (DTOP, Purchasing), R. Pereira, C. Theocharidis (Deloitte) regarding the purchasing process from generating an RO to awarding a PO to a vendor in order to create a purchasing process flow.	\$ 366.00	3.6	\$ 1,317.60
6/21/2017	Velez, Juan	Meet with L. Pinero (DTOP, Bidding), E. Davila (DTOP, Purchasing), R. Pereira, C. Theocharidis (both Deloitte) to discuss the contract bidding process performed by DTOP, to update the agency specific Requisition to Purchase Order AP Process flow	\$ 366.00	2.1	\$ 768.60
6/21/2017	Velez, Juan	Discussion with J. Rodriguez, C. Perez (both DTOP, AP), C. Theocharidis, R. Pereira (both Deloitte) about the AP process from Invoice generation to the final approval in finance to cash disbursement at the Dept. of Transportation for the creation of a disbursement process flow.	\$ 366.00	1.1	\$ 402.60
6/21/2017	Velez, Juan	Preliminary process flow design for DTOP regarding the purchasing process from requisition order to purchase order in order to identify recommendations opportunities within the process.	\$ 366.00	0.9	\$ 329.40
6/22/2017	Cortez, Berto	Meeting with C. Theocharidis (Deloitte) to assess agency level data obtained related to A/P processes.	\$ 585.00	0.3	\$ 175.50
6/22/2017	Cortez, Berto	Revise accounts payable flowchart based on updated agency level data received from Fortaleza.	\$ 585.00	1.2	\$ 702.00

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/22/2017	Cortez, Berto	Review contracting flowchart which includes updated data received from OMB, Hacienda.	\$ 585.00	0.9	\$ 526.50
6/22/2017	Kennedy, Cade	Prepare update on workstream progress, status, observations for leaderships meeting with Hacienda regarding cost management initiatives.	\$ 546.00	0.4	\$ 218.40
6/22/2017	Kennedy, Cade	Meet with R. Cortez (Deloitte) to discuss contract process work flow map, build out work plan for contract process cost management initiative.	\$ 546.00	0.4	\$ 218.40
6/22/2017	Kennedy, Cade	Meet with J. Velez (Deloitte) to discuss contract process work flow updates, next steps, feedback on documenting observations, recommendations on contract cost management initiatives.	\$ 546.00	0.3	\$ 163.80
6/22/2017	Kennedy, Cade	Prepare templates to build out contract approval process, including remediation control points to support contract cost management initiative.	\$ 546.00	2.3	\$ 1,255.80
6/22/2017	McCabe, Michael	Meet with C. Kennedy (Deloitte) to discuss the observations from the initial data analysis performed on all GPR contracts data from the contracts processing system to tag contracts as essential/non-essential prior to discussion/confirmation with the agencies	\$ 585.00	2.4	\$ 1,404.00
6/22/2017	Palmiero, Salvatore	Prepare analysis to identify discrepancies (multiple contracts issued to the same vendor at different prices, contracts issued to multiple vendors for the same product/service at different prices) in the PCO (Centralized Contracts Database) data that can be used to identify large areas of potential cost savings within the contract procurement process.	\$ 429.00	0.7	\$ 300.30
6/22/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process, to include the steps for the Invoice approval process, based on discussion with purchasing, finance teams at the Dept. of Transportation, to augment the agency specific AP process flows.	\$ 429.00	2.8	\$ 1,201.20
6/22/2017	Pereira, Ravin	Update the RO to PO agency specific process, to include steps for the PO pre-intervention process, based on discussion with purchasing, finance teams at the Dept. of Transportation, to augment the agency specific AP process flows.	\$ 429.00	2.3	\$ 986.70
6/22/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flows, to include steps for Invoice approval, based on discussion with purchasing, finance teams at the Dept. of Correction, to augment the agency specific AP process flows.	\$ 429.00	2.1	\$ 900.90
6/22/2017	Pereira, Ravin	Meet with J. Velez (Deloitte) to discuss key controls/observations with regard to the Dept. of Transportation process flows for the RO to PO/Contract Process, based on discussion with the Purchasing team at the agency, to update the agency specific AP process recommendations.	\$ 429.00	1.1	\$ 471.90
6/22/2017	Primbas, Charlie	Update analysis on Office of Management Budget contracts data to assess total number of contracts, duplication between Hacienda, agencies.	\$ 429.00	1.8	\$ 772.20

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/22/2017	Theocharidis, Costas	Review A/P flowcharts related to Requisition Order to Work Award Process, provided by Purchasing department of the Dept. of Health, to identify deficiencies within the A/P processes at the agency level, make recommendations/suggest controls	\$ 507.00	2.1	\$ 1,064.70
6/22/2017	Theocharidis, Costas	Review June 16 (v1) draft Requisition Order to Work Award Process flow chart, prepared by R. Pereira (Deloitte) for the Dept. of Health to provide feedback in order to update client deliverable related to the A/P process.	\$ 507.00	2.4	\$ 1,216.80
6/22/2017	Theocharidis, Costas	Meet with R. Pereira (Deloitte) to discuss comments/feedback on the June 16 (v1) draft flow charts related to Requisition Order to Work Award Process, Invoice Issuance to Disbursement Process for the Dept. of Health in order to update client deliverable related to the A/P process.	\$ 507.00	1.9	\$ 963.30
6/22/2017	Theocharidis, Costas	Meet with R. Cortez (Deloitte) for update on the progress made at the agency level on the payables front, assess whether the client deliverable will be shared with the Government of Puerto Rico.	\$ 507.00	0.8	\$ 405.60
6/22/2017	Velez, Juan	Create flowchart for the requisition order process for the Department of Transportation in order to analyze, recommend actionable steps to improve the process.	\$ 366.00	1.9	\$ 695.40
6/22/2017	Velez, Juan	Create flowchart for the purchase order process for the Department of Transportation in order to analyze, recommend actionable steps to improve the process.	\$ 366.00	1.9	\$ 695.40
6/22/2017	Velez, Juan	Update the DTOP's requisition to Purchase Order AP process flow, based on comments received by R. Pereira (Deloitte), to include process steps related to Requisition Order approval by agency division	\$ 366.00	1.7	\$ 622.20
6/22/2017	Velez, Juan	Update the DTOP's requisition to purchase order AP process flow, per comments received by R. Pereira (Deloitte), to include process steps related to purchase order approval by Agency Finance division	\$ 366.00	1.7	\$ 622.20
6/22/2017	Velez, Juan	Discussion with R. Pereira (Deloitte) regarding the thresholds established by the Department of Transportation for informal or formal bidding to implement in process flow for Accounts Payable deliverable.	\$ 366.00	0.3	\$ 109.80
6/23/2017	Cortez, Berto	Review summary contract data from PCO data download from client to identify key data points for client presentation.	\$ 585.00	1.2	\$ 702.00
6/23/2017	Cortez, Berto	Review FY17 PP data download from client to identify key data points for client discussion.	\$ 585.00	1.2	\$ 702.00
6/23/2017	Cortez, Berto	Assess payroll data received from agencies related to tracking of headcount data against FY18 budget.	\$ 585.00	1.4	\$ 819.00
6/23/2017	Kennedy, Cade	Call with M. McCabe, R. Cortez (both Deloitte) to discuss OMB contract system, PCO, database report, available data points for analysis to support contract approval process cost management initiative.	\$ 546.00	0.4	\$ 218.40

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/23/2017	McCabe, Michael	Meet with C. Kennedy, R Cortez (both Deloitte) to discuss Office of Management Budget contracts system to identify gaps, manual processes for approval.	\$ 585.00	0.7	\$ 409.50
6/23/2017	McCabe, Michael	Meet with C. Primbas (Deloitte) to discuss cost savings framework to assess data quality issues.	\$ 585.00	0.7	\$ 409.50
6/23/2017	Palmiero, Salvatore	Meet with C. Kennedy (Deloitte), R. Cortez (Deloitte) to discuss observations in the initial analysis run on the PCO (Centralized Contracts System) data, identify additional tests to run on data to identify potential cost savings for presentation to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.6	\$ 257.40
6/23/2017	Pereira, Ravin	Call with C. Theocharidis (Deloitte) to discuss key controls/observations related to the draft AP process flows for Dept. of Corrections from RO generation to work award, invoicing, cash disbursement, to update the agency specific AP Process flow controls.	\$ 429.00	2.1	\$ 900.90
6/23/2017	Pereira, Ravin	Call with J. Velez (Deloitte) to discuss process step updates, for the Dept. of Transportation RO to PO process, based on discussion with the Purchasing team at the agency, to update the agency specific AP process flow controls.	\$ 429.00	1.1	\$ 471.90
6/23/2017	Pereira, Ravin	Update the Dept. of Correction draft RO to PO AP flows, to include the steps for RO submission, approval within Purchasing, based on discussion with C. Theocharidis (Deloitte), to augment the agency specific AP process flows.	\$ 429.00	0.8	\$ 343.20
6/23/2017	Primbas, Charlie	Analyze the contracts data within the Contracts Processing system, to highlight contracts for similar goods/services priced closer to \$10K, to identify potential synergies/ project spend for the current fiscal year.	\$ 429.00	2.9	\$ 1,244.10
6/23/2017	Primbas, Charlie	Document preliminary findings with regard to the contracts data, to highlight contract types/attributes/value/product/services etc. to identify potential savings prior to presenting findings to J. Aponte (Office of Management Budget).	\$ 429.00	1.9	\$ 815.10
6/23/2017	Primbas, Charlie	Update analysis of PCO contract data models to help identify areas for cost reduction for agencies.	\$ 429.00	1.4	\$ 600.60
6/23/2017	Theocharidis, Costas	Call with R. Pereira (Deloitte) to provide comments/feedback regarding the June 22 (v1) draft A/P process flows for Dept. of Corrections from RO generation to work award, invoicing, cash disbursement in order to update client deliverable related to the A/P process.	\$ 507.00	2.1	\$ 1,064.70

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/23/2017	Theocharidis, Costas	Draft email to G. Rodriguez (Robles) regarding scheduling meetings with Purchasing, Finance at Administration for Families, Children (ADFAN), Administration for the Socioeconomic Development of the Family (ADSEF), Administration for Child Support (ASUME), Dept. of Justice to discuss payables process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.2	\$ 101.40
6/23/2017	Theocharidis, Costas	Draft email to J. Miranda (BDO) regarding scheduling meetings with Purchasing, Finance at Administration of Mental Health, Addiction Services (ASSMCA), Environmental Quality Board (JCA) to discuss payables process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.2	\$ 101.40
6/23/2017	Theocharidis, Costas	Draft email to J. Villafañe (BDO) regarding scheduling meetings with Purchasing, Finance at Dept. of Housing to discuss payables process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.2	\$ 101.40
6/23/2017	Valencia, Veronica	Prepare analysis of Accounts Payable cycles at ADSE,ADFAN/ASUME, and Environmental Quality Board to assess contracts not included in current liabilities.	\$ 429.00	1.1	\$ 471.90
6/23/2017	Valencia, Veronica	Update analysis of accounts payable process to identify opportunities for cost savings with consolidations of contracts with agencies.	\$ 429.00	1.4	\$ 600.60
6/23/2017	Velez, Juan	Update the purchasing process flow from Department of Transportation, addressing R. Pereira (Deloitte)'s comments related to the informal bidding process to implement in process flow for Accounts Payable deliverable.	\$ 366.00	1.6	\$ 585.60
6/23/2017	Velez, Juan	Update the purchasing process flow from Department of Transportation related to the formal bidding process addressing comments received in review process.	\$ 366.00	1.6	\$ 585.60
6/26/2017	Kelley, Michael	Update analysis of contract approval process flow based on discussion with J. Aponte (Office of Management Budget) on 6/25 regarding release of funds from Office of Management Budget.	\$ 429.00	0.9	\$ 386.10
6/26/2017	Kelley, Michael	Meet with J. Velez, C. Kennedy (all Deloitte) to discuss contract approval process flow to be presented to J. Aponte (Office of Management Budget).	\$ 429.00	0.3	\$ 128.70
6/26/2017	Kennedy, Cade	Call with C. Theocharidis (Deloitte) to discuss accounts payable work process flow needs, update related to accounts payable cost management initiative.	\$ 546.00	0.2	\$ 109.20

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/26/2017	Kennedy, Cade	Meet with J. Velez, M. Kelley (both Deloitte) to discuss contracts work flow updates, build out of inquiries on controls for documentation on contract approval process.	\$ 546.00	0.2	\$ 109.20
6/26/2017	Kennedy, Cade	Update contract approval process work flow based on additional information received related to the encumbrance process once contracts have been approved in the PCO (Contracts Management System).	\$ 546.00	1.9	\$ 1,037.40
6/26/2017	Kennedy, Cade	Review accounts payable work process flow for control remediation recommendations to support cost management initiatives.	\$ 546.00	1.6	\$ 873.60
6/26/2017	Kennedy, Cade	Update contract work stream plan to prioritize deliverables to client based on client/team update, related to cost management initiatives.	\$ 546.00	0.4	\$ 218.40
6/26/2017	McCabe, Michael	Update cost savings presentation, to include contracts that were issued for the same vendor for the same product/service at different prices, to triangulate potential savings per the Executive Order	\$ 585.00	2.4	\$ 1,404.00
6/26/2017	Pereira, Ravin	Update the Dept. of Correction draft Invoice to Cash disbursement AP flows, to include the steps for Pre-intervention performed by Finance, based on discussion with C. Theocharidis (Deloitte), to augment the agency specific AP process flowchart.	\$ 429.00	1.8	\$ 772.20
6/26/2017	Pereira, Ravin	Update the Dept. of Correction draft Invoice to Cash disbursement AP flows, to include the steps for the payment approval process performed by Hacienda, based on discussion with C. Theocharidis (Deloitte), to augment the agency specific AP process flows.	\$ 429.00	1.3	\$ 557.70
6/26/2017	Pereira, Ravin	Meet with V. Valencia to discuss the AP Process flows for the Dept. of Corrections, to identify key observations, control issues, based on discussions with the Purchasing/Finance teams at the agency, to update the agency specific AP Process flows.	\$ 429.00	0.4	\$ 171.60
6/26/2017	Theocharidis, Costas	Develop an agency rolodex with the designated Finance, Purchasing personnel in all 12 agencies to discuss observations, issues, recommendations as part of the client deliverable related to documenting the A/P process, identifying deficiencies, recommending controls to the Government of Puerto Rico.	\$ 507.00	2.6	\$ 1,318.20
6/26/2017	Theocharidis, Costas	Meet with R. Pereira (Deloitte) to discuss scheduled meetings for the week with Purchasing, Finance at the agency level, deliverables, milestones to assess whether on track to submit deliverable related to the A/P process to the client.	\$ 507.00	0.3	\$ 152.10



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Date	Professional	Description	Rate	Hours	Fees
6/26/2017	Theocharidis, Costas	Draft email to G. Rodriguez (Robles) regarding scheduling meetings with Purchasing, Finance at Administration for Families, Children (ADFAN), Administration for the Socioeconomic Development of the Family (ADSEF), Administration for Child Support (ASUME), Dept. of Justice to discuss payables process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.3	\$ 152.10
6/26/2017	Theocharidis, Costas	Draft email to J. Miranda (BDO) regarding scheduling meetings with Purchasing, Finance at Environmental Quality Board (JCA) to discuss payables process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.2	\$ 101.40
6/26/2017	Theocharidis, Costas	Draft email to J. Velez (Deloitte) regarding scheduling meetings with Purchasing Director at ASG (centralized approved vendor database) in order to understand the rules, regulations for doing business with the different agencies, as part of client deliverable related to the A/P process.	\$ 507.00	0.1	\$ 50.70
6/26/2017	Valencia, Veronica	Update analysis of accounts payable process for agencies to assess risks for duplicate contracts.	\$ 429.00	0.6	\$ 257.40
6/26/2017	Valencia, Veronica	Meet with O. Hernandez (BDO) to discuss findings from savings findings support to compare to the findings from analysis and discrepancies to present to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	0.7	\$ 300.30
6/26/2017	Valencia, Veronica	Meet with R. Pereira (Deloitte) to discuss flowchart process to identify cost savings opportunities.	\$ 429.00	0.4	\$ 171.60
6/26/2017	Valencia, Veronica	Meet with J. Velez (Deloitte) to discuss flowcharts, progress, and key observations in order to prepare for agency reviews on accounts payable process to identify potential cost savings opportunities.	\$ 429.00	1.3	\$ 557.70
6/26/2017	Velez, Juan	Update the AP flowchart from Department of Transportation in order to address comments after review from R. Pereira (Deloitte).	\$ 366.00	2.6	\$ 951.60
6/26/2017	Velez, Juan	Create a contract approval process step by step inventory of OMB's 'Contract Processing' system with information about process in each step for the contract management deliverable.	\$ 366.00	0.9	\$ 329.40
6/26/2017	Velez, Juan	Discussion with M. Kelley (Deloitte) regarding the contact workflow inventory in order to assess the steps to be included as well as the description of each.	\$ 366.00	0.6	\$ 219.60
6/27/2017	Kennedy, Cade	Meet with C. Theocharidis, R. Pereira (all Deloitte) to discuss next steps in the AP workstream, client deliverable, milestones to be achieved within the next two weeks.	\$ 546.00	0.4	\$ 218.40

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/27/2017	Kennedy, Cade	Meet with R. Cortez (Deloitte) to discuss accounts payable work deliverable template, identify go-forward plan for cost management initiative deliverable.	\$ 546.00	0.4	\$ 218.40
6/27/2017	Kennedy, Cade	Create template for work flow process deliverable for rollout to team to document scope, process, observations, recommendations to current process.	\$ 546.00	1.2	\$ 655.20
6/27/2017	McCabe, Michael	Prepare analysis of reporting options for Office of Management Budget contracts to assess overlap in contracts used by the overall Government, specific agencies.	\$ 585.00	0.4	\$ 234.00
6/27/2017	Pereira, Ravin	Meet with J. Brenes, C. Miranda, C. Martinez, I. Acevedo (ADSEF), C. Theocharidis, J. Velez, V. Valencia (Deloitte) to discuss the AP process from generating an RO to PO/contract as well as invoicing to cash payment, to create an agency specific AP Process flows.	\$ 429.00	4.6	\$ 1,973.40
6/27/2017	Pereira, Ravin	Update the generic Invoice to Cash Disbursement AP process flows, to include steps for Invoice approval, based on discussion with the Finance Dept. at ADSEF, to prepare an agency specific AP process flows	\$ 429.00	2.3	\$ 986.70
6/27/2017	Pereira, Ravin	Call with J. Velez (Deloitte) to discuss the draft AP RO to PO process flows, for Dept. of Transportation, to update the agency specific AP Process flow deliverable.	\$ 429.00	0.9	\$ 386.10
6/27/2017	Pereira, Ravin	Meet with C. Kennedy (Deloitte), C. Theocharidis (Deloitte) to identify additional observations/control issues, to update the agency specific AP process flows for the Dept. of Transportation.	\$ 429.00	0.4	\$ 171.60
6/27/2017	Pereira, Ravin	Meet with C. Theocharidis (Deloitte), J. Velez (Deloitte), V. Valencia (Deloitte) to discuss observations/control issues identified based on the discussion with the Dept. of transportation, to update the agency specific AP process flows deliverable.	\$ 429.00	0.4	\$ 171.60
6/27/2017	Theocharidis, Costas	Meet with C. Kennedy, R. Pereira (all Deloitte) to discuss next steps in the A/P workstream, client deliverable, milestones to be achieved within the next two weeks.	\$ 507.00	0.4	\$ 202.80
6/27/2017	Theocharidis, Costas	Meet with R. Pereira, J. Velez, V. Valencia (all Deloitte) to discuss upcoming agency meetings with Purchasing, Finance in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	0.4	\$ 202.80
6/27/2017	Theocharidis, Costas	Meet with J. Brenes (Administration for the Socioeconomic Development of the Family (ADSEF)/Purchasing Director), R. Pereira, J. Velez, V. Valencia (all Deloitte) to discuss the purchasing process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.8	\$ 1,419.60

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Date	Professional	Description	Rate	Hours	Fees
6/27/2017	Theocharidis, Costas	Meet with C. Miranda (Administration for the Socioeconomic Development of the Family (ADSEF)/AP Supervisor), C. Martinez (ADSEF/Finance Director), I. Acevedo (ADSEF/Auxiliary Administrator of Budget, Finance), R. Pereira, J. Velez, V. Valencia (all Deloitte) to discuss invoicing, cash disbursement in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	1.8	\$ 912.60
6/27/2017	Theocharidis, Costas	Develop A/P Work Flow deck to describe the work product as it pertains to documenting the current A/P process, provide recommendations on process improvements, in order to update client deliverable related to the A/P process.	\$ 507.00	1.4	\$ 709.80
6/27/2017	Valencia, Veronica	Meet with C. Kennedy (Deloitte) to discuss cost savings expectations for the top 12 agencies, to validate asserted savings per the supporting documentation provided	\$ 429.00	1.1	\$ 471.90
6/27/2017	Valencia, Veronica	Meeting with R. Pereira, J. Velez, C. Theocharidis (all Deloitte) to discuss the creation of a generic AP Process flow-chart by consolidating individual steps from process flows developed for the top 12 agencies	\$ 429.00	0.4	\$ 171.60
6/27/2017	Valencia, Veronica	Meet with J. Brenes, C. Miranda, C. Martinez, I. Acevedo (all ADSEF), R. Pereira, J. Velez (both Deloitte) to discuss the AP process, from generating an RO/PO/contract to invoicing to payment.	\$ 429.00	2.9	\$ 1,244.10
6/27/2017	Valencia, Veronica	Update analysis of Accounts Payable process to identify opportunities for cost savings for ADFAN.	\$ 429.00	2.8	\$ 1,201.20
6/27/2017	Velez, Juan	Discussion with J. Brenes, C. Miranda, C. Martinez, I. Acevedo (all ADSEF), R. Pereira, C. Theo, V. Valencia (all Deloitte) regarding the AP process from generating an RO/PO/contract to invoicing to payment for implementation in the AP flowchart.	\$ 366.00	4.6	\$ 1,683.60
6/27/2017	Velez, Juan	Improvement of DTOP's AP workflow after further review of comments from R. Pereira (Deloitte) regarding the process for deliverable.	\$ 366.00	1.1	\$ 402.60
6/27/2017	Velez, Juan	Discussion with R. Pereira, C. Theo, V. Valencia (Deloitte) about the upcoming agency meetings for the week with purchasing/finance teams, contact person for each agency AP flows, the deadline for each draft AP flow.	\$ 366.00	0.4	\$ 146.40
6/28/2017	Cortez, Berto	Meet with M. McCabe, C. Kennedy (Deloitte) to discuss analysis of contract data for FY 17 to support contract cost management initiatives.	\$ 585.00	0.7	\$ 409.50
6/28/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to discuss analysis of FY 18 contract data form PCO to understand agency push through of contracts.	\$ 585.00	0.8	\$ 468.00
6/28/2017	Cortez, Berto	Review PCO FY18/FY17 contract data fields to identify historical, prospective contracts costs impacting agency level spend.	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Kennedy, Cade	Review the tasks associated with the contracts, accounts payable process workstreams to identify differentiation in process steps performed by agencies as part of cost management initiatives.	\$ 546.00	0.9	\$ 491.40
6/28/2017	Kennedy, Cade	Meet with R. Guerra (Hacienda) to discuss historical spend analysis, address workstream overlap.	\$ 546.00	0.4	\$ 218.40
6/28/2017	Kennedy, Cade	Meet with M. McCabe, R. Cortez (both Deloitte) to discuss contract data dashboard to support contract approval process cost management initiatives.	\$ 546.00	0.6	\$ 327.60
6/28/2017	Kennedy, Cade	Meet with R. Cortez (Deloitte) to discuss contract data dashboard to support client with ongoing metrics (number of contracts approved by month, including expense category) in contract approval process.	\$ 546.00	0.8	\$ 436.80
6/28/2017	Kennedy, Cade	Review contract data fields within the contract system (PCO) to create management reports to highlight contracts of value less than \$10K, in-order to facilitate controls within contract approval process.	\$ 546.00	3.4	\$ 1,856.40
6/28/2017	Kennedy, Cade	Meet with V. Soran, C. Theocharidis, R. Pereira (all Deloitte) to discuss accounts payable work streams to leverage cost management, systems implementation initiatives.	\$ 546.00	0.6	\$ 327.60
6/28/2017	Pereira, Ravin	Meet with N. Fernandez, G. Perez, R. Pena (JCA), C. Theocharidis, J. Velez, V. Valencia (Deloitte) to discuss the AP process, from generating an RO/PO/contract to invoicing to payment, to create an agency specific AP Process flows.	\$ 429.00	4.1	\$ 1,758.90
6/28/2017	Pereira, Ravin	Meet with W. Maldonado, F. Rivera, R. Vera (ASUME), E. Bonille (ADFAN), C. Theocharidis, J. Velez, V. Valencia (Deloitte) to discuss the AP process, from generating an RO/PO/contract to invoicing to payment, to create an agency specific AP Process flows.	\$ 429.00	3.6	\$ 1,544.40
6/28/2017	Pereira, Ravin	Meet with C. Theocharidis, J. Velez, V. Valencia (Deloitte) to discuss observations/control deficiencies within the 'Environmental Quality Board' process flows, to update the agency specific AP process flow deliverable.	\$ 429.00	2.1	\$ 900.90
6/28/2017	Pereira, Ravin	Prepare a draft presentation deliverable, based on discussion with C. Theocharidis, J. Velez, V. Valencia (Deloitte), to document major observations / recommendations for the RO to PO, Invoice to Cash Disbursement process flows, to augment the deliverable deck.	\$ 429.00	1.2	\$ 514.80
6/28/2017	Pereira, Ravin	Update the draft AP Process flow deck, based on discussion with C. Theocharidis, J. Velez, V. Valencia (Deloitte), to include a high-level executive summary of observations / recommendations, to assist implement initiatives to address potential process deficiencies	\$ 429.00	0.9	\$ 386.10

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Primbas, Charlie	Prepare analysis of contract categories to be explored after preliminary analyses on PCO (contracts system) contract data.	\$ 429.00	2.8	\$ 1,201.20
6/28/2017	Primbas, Charlie	Update analysis of contract data to identify solutions to better display target areas for cost reduction.	\$ 429.00	0.9	\$ 386.10
6/28/2017	Primbas, Charlie	Prepare analysis of contract data for current fiscal year (FY18) to assess variances, similarities in trends from past years.	\$ 429.00	0.8	\$ 343.20
6/28/2017	Primbas, Charlie	Review analysis of PCO contract data to develop more specific, refined analytical approach to uncover cost saving areas.	\$ 429.00	1.3	\$ 557.70
6/28/2017	Theocharidis, Costas	Update A/P Work Flow deck to reflect guidance provided by C. Kennedy (Deloitte) to describe the work product as it pertains to documenting the current A/P process, provide recommendations on process improvements.	\$ 507.00	1.2	\$ 608.40
6/28/2017	Theocharidis, Costas	Meet with R. Pereira, J. Velez, V. Valencia (all Deloitte) to discuss process (purchasing, invoicing, cash disbursement) recommendations for the AP Process flows applicable to all agencies to include in the June 28 (v2) draft A/P Work Flow deck.	\$ 507.00	2.1	\$ 1,064.70
6/28/2017	Theocharidis, Costas	Develop executive summary in the June 28 (v1) A/P Work Flow deck, focusing on scope, procedures performed, agency personnel in Purchasing, Finance interviewed, next steps for Phase II of the A/P project as part of working toward a client deliverable.	\$ 507.00	0.9	\$ 456.30
6/28/2017	Theocharidis, Costas	Meet with G. Perez (Environmental Quality Board (JCA)/Purchasing Supervisor), R. Pena (JCA/Purchasing Director), R. Pereira, J. Velez, V. Valencia (Deloitte) to discuss the purchasing process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.7	\$ 1,368.90
6/28/2017	Theocharidis, Costas	Meet with N. Marquez (Environmental Quality Board (JCA)/CFO), R. Pereira, J. Velez, V. Valencia (Deloitte) to discuss the process from invoicing to payment in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	1.4	\$ 709.80
6/28/2017	Theocharidis, Costas	Meet with W. Maldonado (Admin for Child Support (ASUME)/Auxiliary Administrator of Administration), F. Rivera (Admin for Child Support (ASUME)/Administration Supervisor), R. Vera (Admin for Child Support (ASUME)/Legal), R. Pereira, J. Velez, V. Valencia (Deloitte) to discuss the purchasing process, invoicing to payment process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	2.4	\$ 1,216.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Theocharidis, Costas	Meet with E. Bonille (Admin for Families, Children (ADFAN)/Administrator of Administration), R. Pereira, J. Velez, V. Valencia (Deloitte) to discuss the purchasing process, invoicing to payment process in order to gather information to document the A/P process, identify deficiencies, recommend controls to the Government of Puerto Rico.	\$ 507.00	1.2	\$ 608.40
6/28/2017	Valencia, Veronica	Meet with N. Fernandez (JCA), G. Perez (JCA), R. Pena (JCA), R. Pereira (Deloitte), J. Velez (Deloitte), and C. Theocharidis (Deloitte) to discuss AP process from generating an RO/PO/contract to invoicing to payment.	\$ 429.00	2.9	\$ 1,244.10
6/28/2017	Valencia, Veronica	Meet with W. Maldonado (ASUME), F. Rivera (ASUME), R. Vera (ASUME), E. Bonille (ADFAN), R. Pereira (Deloitte), J. Velez (Deloitte), C. Theocharidis (Deloitte) to discuss effectiveness of three-way match control for requisitions, purchase orders, invoices.	\$ 429.00	2.9	\$ 1,244.10
6/28/2017	Valencia, Veronica	Update analysis of accounts payable process to assess potential cost savings, recommendations to present to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	2.3	\$ 986.70
6/28/2017	Valencia, Veronica	Meet with R. Pereira, J. Velez, C. Theocharidis (all Deloitte) to discuss updates on accounts payable process with additional information from O. Rodriguez (PR - Asst Secretary of Central Accounting) as of 6/27 on current liabilities.	\$ 429.00	1.2	\$ 514.80
6/28/2017	Valencia, Veronica	Update the FYE AP analysis, to include the outstanding invoice data obtained through the FYE Circular letter process, to estimate outstanding FYE Accounts Payable for the top 12 agencies	\$ 429.00	2.4	\$ 1,029.60
6/28/2017	Valencia, Veronica	Update analysis on accounts payable process with additions information from the Environmental Quality Board as of 6/29 to identify opportunities for cost savings in relation to cost savings initiatives.	\$ 429.00	1.8	\$ 772.20
6/28/2017	Valencia, Veronica	Meet with R. Pereira, C. Theocharidis, J. Velez (all Deloitte) to discuss accounts payable controls, key milestones for cost saving checks.	\$ 429.00	0.6	\$ 257.40
6/28/2017	Velez, Juan	Discuss with N. Fernandez (JCA), G. Perez (JCA), R. Pena (JCA), R. Pereira (Deloitte), C. Theocharidis (Deloitte), V. Valencia (Deloitte) about the AP process from generating an RO/PO/contract to invoicing to payment in order to create an AP work flow.	\$ 366.00	4.1	\$ 1,500.60
6/28/2017	Velez, Juan	Discuss with W. Maldonado, F. Rivera, R. Vera (all ASUME), E. Bonille (ADFAN), R. Pereira, C. Theocharidis, V. Valencia (all Deloitte) about the AP process from generating an RO/PO/contract to invoicing to payment in order to create an AP work flow.	\$ 366.00	3.6	\$ 1,317.60

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Velez, Juan	Draft recommendations for the Requisition Order to Contracts process flow, based on the discussion with the top 12 agencies, to assist in the implementation of initiatives to address identified process deficiencies	\$ 366.00	2.3	\$ 841.80
6/28/2017	Velez, Juan	Meeting with R. Pereira, V. Valencia, C. Theocharidis (all Deloitte) to outline key sections of accounts payable deliverable.	\$ 366.00	1.2	\$ 439.20
6/28/2017	Velez, Juan	Discuss with R. Pereira, C. Theocharidis, V. Valencia (Deloitte) of next steps in drafting accounts payable deliverable, identified tasks, goals for execution in order to meet the projected deadline for submission.	\$ 366.00	0.6	\$ 219.60
6/29/2017	Cortez, Berto	Assess identified contract process control remediation recommendations for inclusion in contract approval process cost management presentation.	\$ 585.00	0.8	\$ 468.00
6/29/2017	Kelley, Michael	Update contract approval flow documents based on how contracts are initiated in the "PCO" system, including deficient controls, proposed recommendations to present to J. Aponte (Office of Management Budget).	\$ 429.00	2.8	\$ 1,201.20
6/29/2017	Kennedy, Cade	Research contract approval process control remediation actions to incorporate into recommendations related to contract approval process cost management initiative.	\$ 546.00	2.7	\$ 1,474.20
6/29/2017	Kennedy, Cade	Update the cost reduction status deck for GPR, to include the workstreams (contracts, accounts payable process) weekly accomplishments including upcoming milestones, to present to R. Maldonado(Hacienda) at the weekly client meeting	\$ 546.00	0.4	\$ 218.40
6/29/2017	Kennedy, Cade	Review contract work flow process descriptions to assess control remediation related to contract approval process cost management initiative.	\$ 546.00	3.3	\$ 1,801.80
6/29/2017	Pereira, Ravin	Prepare a generic AP Process flow for the RO to PO process, by including sections of flows common to several agencies, to include in the draft presentation deliverable.	\$ 429.00	2.2	\$ 943.80
6/29/2017	Pereira, Ravin	Prepare a generic AP Process flow for the Invoice to Cash Disbursement process, by including sections of flows common to several agencies, to include in the draft presentation deliverable.	\$ 429.00	2.1	\$ 900.90
6/29/2017	Pereira, Ravin	Prepare a list of examples observed at agencies for inclusion in the RO -PO Process, based on discussion with several agencies, to include in the draft presentation deliverable.	\$ 429.00	1.9	\$ 815.10
6/29/2017	Pereira, Ravin	Prepare a list of examples observed at agencies for each high level observations identified, for the Invoice to Cash Disbursement Process, based on discussion with several agencies, to include in the draft presentation deliverable.	\$ 429.00	2.2	\$ 943.80



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Pereira, Ravin	Update the generic AP Process flow for the RO to PO process, to tag observations to the respective steps within the flow, to include in the draft presentation deliverable.	\$ 429.00	1.1	\$ 471.90
6/29/2017	Pereira, Ravin	Update the generic AP Process flow for the Invoice to Cash Disbursement process, to tag each observation to the respective step within the flow, to include in the draft presentation deliverable.	\$ 429.00	2.1	\$ 900.90
6/29/2017	Theocharidis, Costas	Meet with R. Pereira, V. Valencia, J. Velez (all Deloitte) to refine detailed descriptions of 20+ observations, respective recommendations related to the different segments of the purchasing, invoicing, payment processes in the June 29 (v1) A/P Work Flow deck in order to update client deliverable related to the A/P process.	\$ 507.00	2.7	\$ 1,368.90
6/29/2017	Theocharidis, Costas	Meet with R. Pereira, V. Valencia, J. Velez (all Deloitte) to identify the specific issues (20+), identified at the nine agencies, that needs to be included in the June 29 (v1) A/P Work Flow deck, in order to help the client identify overarching themes across agencies, agency-specific differences as part of client deliverable related to the A/P process.	\$ 507.00	1.1	\$ 557.70
6/29/2017	Theocharidis, Costas	Meet with R. Pereira, V. Valencia, J. Velez (all Deloitte) to discuss feedback/comments regarding the condensed general version of purchasing, invoicing, cash disbursement process flows, individual detailed sections of general process flows included in the June 29 (v2) A/P Process Flow deck in order to update client deliverable related to the A/P process.	\$ 507.00	2.2	\$ 1,115.40
6/29/2017	Theocharidis, Costas	Develop section related to the Dept. of Education in the June 29 (v1) draft A/P Work Flow deck focusing on key observations/differences from other agencies identified during the review process that are specific to the Dept. of Education in order to update client deliverable related to the A/P process.	\$ 507.00	1.8	\$ 912.60
6/29/2017	Valencia, Veronica	Update analysis on accounts payable process with additional information as of 6/28 to assess variances between current liabilities of agency, Hacienda systems.	\$ 429.00	2.3	\$ 965.25
6/29/2017	Valencia, Veronica	Update analysis on accounts payable process with additional information from agencies as of 6/28 to provide substantiation evidence for cost savings.	\$ 429.00	2.3	\$ 965.25
6/29/2017	Valencia, Veronica	Update analysis on accounts payable to identify manual controls needed for system capabilities.	\$ 429.00	2.4	\$ 1,029.60
6/29/2017	Valencia, Veronica	Update analysis on accounts payable process to identify remediation for duplicate entries in order to present to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	2.6	\$ 1,115.40
6/29/2017	Valencia, Veronica	Prepare analysis of cost saving substantiations to identify expired contracts in order to assess services that are active with expired contracts.	\$ 429.00	1.9	\$ 815.10

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Velez, Juan	Meet with V. Valencia (Deloitte) to discuss key observations related to the Invoice to Cash Disbursement process flows, to devise recommendations to address identified process deficiencies.	\$ 366.00	1.9	\$ 695.40
6/29/2017	Velez, Juan	Update the Requisition to Purchase Order process flows deck, based on discussion with C. Theocharidis (Deloitte), to include observation/recommendation related to the tracking of Fixed Assets	\$ 366.00	2.7	\$ 988.20
6/29/2017	Velez, Juan	Update the Requisition to Purchase Order process flows draft deck, based on discussion with R. Pereira (Deloitte), C. Theocharidis (Deloitte) to include observation/recommendation related to segregation of duties for Purchase Order request/approval	\$ 366.00	1.9	\$ 695.40
6/29/2017	Velez, Juan	Update the Invoice to Cash Disbursement process flows draft deck, based on discussion with R. Pereira (Deloitte), to include observation/recommendation related to the reconciliation of vendor invoice against taxes owed to GPR	\$ 366.00	1.9	\$ 695.40
6/30/2017	Kelley, Michael	Update the 'Contracts Processing' system process flow, to include the contract approval workflow, to identify process deficiencies/devise recommendations prior to presenting to J. Aponte (Office of Management Budget).	\$ 429.00	2.1	\$ 900.90
6/30/2017	Kelley, Michael	Prepare analysis of Process Flow inventory for all process steps in order to document PCO contracting's system process flow, improve risk/control mapping.	\$ 429.00	2.1	\$ 900.90
6/30/2017	Kelley, Michael	Prepare analysis of key recommendations based on issues identified in review of FY17 contract process flow findings for cost reduction to present to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	2.3	\$ 986.70
6/30/2017	Kennedy, Cade	Review accounts payable process flow charts obtained from systems workstream on "best practices" to compare against current process flow charts for consistency make recommendations to improve current process as part of accounts payable cost management initiative.	\$ 546.00	1.2	\$ 655.20
6/30/2017	McCabe, Michael	Meet with C. Primbas, S. Palmiero (all Deloitte) to discuss next steps, risks, resolutions for all GPR contracts within the contracts processing system, to ensure comparison of contracts issued to the same vendor for different price	\$ 585.00	0.6	\$ 351.00
6/30/2017	McCabe, Michael	Update the contracts analysis deck, to include active/inactive contracts identified as essential/non-essential for Government of Puerto Rico, to assist agencies to discontinue contracts considered non-essential	\$ 585.00	0.4	\$ 234.00

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/30/2017	Pereira, Ravin	Update the ASUME draft Invoice to Cash disbursement AP flows, to include the steps for the payment approval process performed by Hacienda, based on discussion with C. Theocharidis (Deloitte), to augment the agency specific AP process flows.	\$ 429.00	1.2	\$ 514.80
6/30/2017	Pereira, Ravin	Discuss the AP process flows deliverable deck with C. Theocharidis (Deloitte) to obtain key identified issues with regard to Requisition Order to Purchase Order/Contract Process flows as well as the Invoice to Cash Disbursement process flow for inclusion in analysis.	\$ 429.00	2.4	\$ 1,029.60
6/30/2017	Pereira, Ravin	Update the AP Process flows deliverable deck including the generic process flows for the RO to PO, Invoice to Cash Disbursement process flows based on discussion with C. Theocharidis prior to sending to R. Cortez, C. Kennedy (all Deloitte) for review.	\$ 429.00	2.3	\$ 986.70
6/30/2017	Theocharidis, Costas	Develop section related to the Dept. of Corrections in the June 30 (v1) draft A/P Work Flow deck focusing on key observations/differences from other agencies identified during the review process that are specific to the Dept. of Corrections.	\$ 507.00	2.2	\$ 1,115.40
6/30/2017	Theocharidis, Costas	Develop the Police Dept. section in the June 30 (v1) draft A/P Work Flow deck focusing on key observations/differences from other agencies identified during the review process that are specific to the Police Dept.	\$ 507.00	2.1	\$ 1,064.70
6/30/2017	Theocharidis, Costas	Review the Process Recommendations for Informal Bidding Process slides in the June 30 (v1) draft A/P Work Flow deck prepared by R. Pereira (Deloitte) to provide feedback in order to update client deliverable related to the A/P process.	\$ 507.00	0.6	\$ 304.20
6/30/2017	Theocharidis, Costas	Review the Process Recommendations for Formal Bidding Process slides in the June 30 (v1) draft A/P Work Flow deck prepared by R. Pereira (Deloitte) to provide feedback in order to update client deliverable related to the A/P process.	\$ 507.00	0.6	\$ 304.20
6/30/2017	Theocharidis, Costas	Review the slides on the Invoice Process Recommendations at Vendor/Agency level in the June 30 (v1) draft A/P Work Flow deck prepared by R. Pereira (Deloitte) to provide feedback in order to update client deliverable related to the A/P process.	\$ 507.00	0.4	\$ 202.80
6/30/2017	Theocharidis, Costas	Review the slides on the Invoice Process Recommendations at Agency Finance/Hacienda level in the June 30 (v1) A/P Work Flow deck prepared by R. Pereira (Deloitte) to provide feedback in order to update client deliverable related to the A/P process.	\$ 507.00	0.4	\$ 202.80
6/30/2017	Theocharidis, Costas	Call with R. Pereira (Deloitte) to discuss comments/feedback related to purchasing, invoicing, cash disbursement sections in the June 30 (v1) draft A/P Work Flow deck in order to update client deliverable related to the A/P process.	\$ 507.00	1.1	\$ 557.70

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
6/30/2017	Theocharidis, Costas	Review the slides on Process Recommendations at the Agency Program level in the June 30 (v1) draft A/P Work Flow deck prepared by R. Pereira (Deloitte) to provide feedback in order to update client deliverable related to the A/P process.	\$ 507.00	0.4	\$ 202.80
6/30/2017	Theocharidis, Costas	Review the slides on Process Recommendations for Purchasing in the June 30 (v1) draft A/P Work Flow deck prepared by R. Pereira (Deloitte) to provide feedback in order to update client deliverable related to the A/P process.	\$ 507.00	0.4	\$ 202.80

**TOTAL JUNE STATEMENT PERIOD - COST MANAGEMENT - PAYROLL,  
CONTRACTS, ACCOUNTS PAYABLE AND DISBURSEMENT PROCESS**

**570.4 \$ 266,704.50**

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Cortez, Berto	Review the Hacienda Employee Database to the Department of Education (PRDE) as of May 31, 2017 for evaluation of employee data completeness.	\$ 585.00	1.8	\$ 1,053.00
6/1/2017	Kennedy, Cade	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting) to discuss reconciliation bridge between fiscal year 17 budget with savings identified by account by agency for Executive Order baseline analysis build.	\$ 546.00	0.4	\$ 218.40
6/1/2017	Kennedy, Cade	Meet with T. Hurley (Deloitte) to discuss cost management June workplan, staffing coverage to meet deliverables related to the FY17 Executive Order Certification Analysis, Contracts Management Analysis.	\$ 546.00	0.3	\$ 163.80
6/1/2017	Kennedy, Cade	Meet with J. Velez (Deloitte) to discuss executive order workstream, budget to savings tie back methodology to create baseline budget for comparison against certified savings to support the executive order savings review.	\$ 546.00	0.4	\$ 218.40
6/1/2017	Lew, Matt	Meet with C. Theocharidis (Deloitte) to discuss outline of deliverable for Department of Education FY17 Executive Order Cost Savings certification, including procedures performed, testing completed, outstanding data request items to complete assessment.	\$ 546.00	0.6	\$ 327.60
6/1/2017	Lew, Matt	Meet with J. Velez (Deloitte) to discuss supporting documentation to assess the FY17 Executive Order Cost Savings Certification related to cancelled purchase orders for the Dept. of Corrections.	\$ 546.00	0.4	\$ 218.40
6/1/2017	Theocharidis, Costas	Meet with J. Gotos, O. Rodriguez (all BDO) to discuss the data requests being made to test, checking certified savings for Dept. of Education, Dept. of Health, Dept. of Corrections for the FY17 Executive Order Cost Certification analysis.	\$ 507.00	1.8	\$ 912.60
6/1/2017	Theocharidis, Costas	Evaluate initial supporting documentation provided by J. Gotos (BDO) in order to test, validate certified savings related to Dept. of Education as part of client deliverable associated with FY17 Executive Order fiscal control measures.	\$ 507.00	1.6	\$ 811.20
6/1/2017	Theocharidis, Costas	Develop tracker to monitor supporting documents requested for the FY17 Executive Order Cost Certification analysis from the Dept. of Education, Dept. of Health, Dept. of Corrections, to validate asserted cost savings.	\$ 507.00	1.1	\$ 557.70
6/1/2017	Velez, Juan	Prepare analysis to map payroll, general expense accounts provided on May 31st by governmental agencies in cost saving certifications to budget sub accounts as per OMB mapping.	\$ 366.00	1.6	\$ 585.60
6/1/2017	Velez, Juan	Prepare analysis to tie the Dept. of Correction's FY17 Executive Order Savings Certification to supporting detailed exhibits in order to identify potential discrepancies.	\$ 366.00	1.4	\$ 512.40

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Velez, Juan	Prepare documentation request list for Department of Corrections to obtain missing information related to 'purchased services' asserted by agency on its FY17 Executive Order Cost Savings Certification.	\$ 366.00	1.3	\$ 475.80
6/2/2017	Cortez, Berto	Review schedule of "Confianza employee" (Trust Positions) to evaluate whether supporting data ties to amounts asserted on the Dept. of Education's FY17 Executive Order Cost Savings Certification.	\$ 585.00	0.8	\$ 468.00
6/2/2017	Cortez, Berto	Review "DE Operational Savings" schedule to evaluate support provided compared to cost savings certified by Dept. of Education.	\$ 585.00	0.7	\$ 409.50
6/2/2017	Cortez, Berto	Review "Savings Certification - Appendix I" schedule to evaluate support provided compared to cost savings certified by Dept. of Education.	\$ 585.00	0.9	\$ 526.50
6/2/2017	Cortez, Berto	Review "Savings Certification - Appendix II" schedule to evaluate support provided compared to cost savings certified by Dept. of Education.	\$ 585.00	0.6	\$ 351.00
6/2/2017	Cortez, Berto	Review "Jobs Savings Certifications" schedule to evaluate support provided compared to cost savings certified by Dept. of Health.	\$ 585.00	0.6	\$ 351.00
6/2/2017	Cortez, Berto	Review "Operational Savings Certifications" schedule to evaluate support provided compared to cost savings certified by Dept. of Health.	\$ 585.00	0.7	\$ 409.50
6/2/2017	Cortez, Berto	Review "Jobs Savings Certifications" schedule to evaluate support provided compared to cost savings certified by Dept. of Health.	\$ 585.00	0.8	\$ 468.00
6/2/2017	Cortez, Berto	Review "Obligations for Delivery" schedule to evaluate support provided compared to cost savings certified by Dept. of Health.	\$ 585.00	0.8	\$ 468.00
6/2/2017	Cortez, Berto	Review "Obligation for Cancellations" schedule to evaluate support provided compared to cost savings certified by Dept. of Health.	\$ 585.00	0.8	\$ 468.00
6/2/2017	Kennedy, Cade	Call with J. Velez (Deloitte) to discuss fiscal year 2017 mapping to executive order savings reported accounts in support of executive order savings review.	\$ 546.00	0.4	\$ 218.40
6/2/2017	Lew, Matt	Prepare shell deliverable presentation to include the procedures performed, categories of asserted savings tested, outstanding items to assess the FY17 Executive Order Cost Savings Certification provided by the Dept. of Education.	\$ 546.00	1.4	\$ 764.40
6/2/2017	Lew, Matt	Meet with C. Theocharidis (Deloitte) to walk-through asserted savings related to payroll (wrongful payments to terminated employees) including in FY17 Executive Order Cost Savings Certification provided by the Dept. of Education.	\$ 546.00	0.7	\$ 382.20
6/2/2017	Lew, Matt	Meet with R. Cortez, C. Theocharidis (both Deloitte) to discuss outstanding items, areas for further testing to assess asserted savings by the Dept. of Education related to the FY17 Executive Order.	\$ 546.00	0.2	\$ 109.20

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
6/2/2017	Theocharidis, Costas	Develop section in the draft Cost Certification Analysis deck for Dept. of Education related to savings arising from cancellation of electricity services (AEE), water services (AAA) for closed schools, cancellation of maintenance services as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	2.6	\$ 1,318.20
6/2/2017	Theocharidis, Costas	Develop section in the draft Cost Certification Analysis deck for Dept. of Education related to savings associated with payments made to employees who were active in the Hacienda-based RHUM employee database, but were inactive in the agency-based STAFF database due to termination, resignation, retirement or death, as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	2.4	\$ 1,216.80
6/2/2017	Theocharidis, Costas	Develop section in the draft Cost Certification Analysis deck for Dept. of Education related to savings associated with employees whose direct deposits were cancelled due to unexcused absences, have since been paid by physical checks, as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	1.9	\$ 963.30
6/2/2017	Theocharidis, Costas	Develop section in the draft Cost Certification Analysis deck for Dept. of Education related to supporting documentation for savings, Deloitte sample selection, Hacienda-based RHUM employee database snapshots for agencies 080, 081, to check short-work break status, monthly rate for selected employees (inactive/terminated employees have been eliminated from RHUM) as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	1.1	\$ 557.70
6/2/2017	Theocharidis, Costas	Develop section in the draft Cost Certification Analysis deck for Dept. of Education related to savings associated with a lease cancellation.	\$ 507.00	1.1	\$ 557.70
6/2/2017	Theocharidis, Costas	Meet with M. Lew (Deloitte) to walk-through shell deliverable, including open items, next steps related to cost savings analysis asserted by the Dept. of Education as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	0.7	\$ 354.90
6/2/2017	Theocharidis, Costas	Discuss with R. Cortez, M. Lew (both Deloitte) deliverable for Dept. of Education cost savings certification, including sample selection data.	\$ 507.00	0.2	\$ 101.40
6/2/2017	Theocharidis, Costas	Develop section in the draft Cost Certification Analysis deck for Dept. of Education regarding supporting documentation for lease cancellation.	\$ 507.00	0.2	\$ 101.40
6/2/2017	Velez, Juan	Discussion with J. Gabb (Deloitte) about the mapping process of the saving account numbers from the Savings Certifications to the OMB budget in order to identify the asserted savings from the Certifications to a budget line.	\$ 366.00	0.8	\$ 292.80



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Date	Professional	Description	Rate	Hours	Fees
6/2/2017	Velez, Juan	Draft memo regarding issues found in the mapping of account numbers from the Savings Certifications to the sub-accounts as per OMB in order to asses the future steps in the mapping process.	\$ 366.00	0.6	\$ 219.60
6/4/2017	Lew, Matt	Update Draft of FY17 Executive Order Cost Savings analysis for Department of Education for additional documentation from BDO to support asserted payroll savings for temporary employees who haven't picked up checks.	\$ 546.00	2.1	\$ 1,146.60
6/5/2017	Cortez, Berto	Review updated FY17 Executive Order cost savings analysis to assess how many agencies have submitted the requested supporting documentation to validate their asserted savings.	\$ 585.00	0.9	\$ 526.50
6/5/2017	Cortez, Berto	Evaluate updated dept. of Health payroll support for asserted savings to update savings analysis.	\$ 585.00	0.7	\$ 409.50
6/5/2017	Cortez, Berto	Assess updated dept. of Corrections contract support for asserted savings to update savings analysis.	\$ 585.00	0.6	\$ 351.00
6/5/2017	Cortez, Berto	Draft email to O. Hernandez (BDO) summarizing issues identified with agency level data supporting cost savings certifications.	\$ 585.00	0.3	\$ 175.50
6/5/2017	Cortez, Berto	Summarize key discrepancies noted in agency level review of supporting data for presentation to Hacienda leadership.	\$ 585.00	0.7	\$ 409.50
6/5/2017	Gomez, Mildred	Draft email to D. Robles (Diego Robles Associates) with regard to cost savings assessment / initiative for the Family/Justice Department for cancelled contracts, purchase orders, requisition orders, to obtain supporting documents to check certifications.	\$ 429.00	0.5	\$ 214.50
6/5/2017	Gomez, Mildred	Draft email to O. Negron (Contractor) summarizing outstanding items from dept. of health for cancelled contracts, purchase orders, requisition orders, to check asserted cost savings per Executive Order.	\$ 429.00	0.7	\$ 300.30
6/5/2017	Gomez, Mildred	Draft email to K. Lucena (Lucena & Raices, PSC- Contractor) summarizing outstanding items from Dept. of Education, for cancelled contracts, purchase orders, requisition orders, per PR Cost savings mandate.	\$ 429.00	0.4	\$ 171.60
6/5/2017	Gomez, Mildred	Draft email to F. Scherrer, N. Espinal, M. Sullivan (BDO - All Contractor) with regard to cost savings initiatives for the Corrections, Police Dept., to highlight required supporting materials for reconciliation in relation to cost savings initiatives.	\$ 429.00	0.8	\$ 343.20
6/5/2017	Kelley, Michael	Meet with M. Gomez (Deloitte) and R. Figueroa (Mental Health Department) to discuss outstanding cancellation notifications related to FY 2017 cancelled contracts.	\$ 429.00	0.7	\$ 300.30
6/5/2017	Theocharidis, Costas	Update the draft Dept. of Education FY17 Executive Order Cost Certification Analysis deck for information received about savings asserted for the cancellation of checks for terminated employees.	\$ 507.00	2.2	\$ 1,115.40

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6/5/2017	Theocharidis, Costas	Prepare documentation to summarize additional testing for license without pay employees receiving payments to assess their status in the RHUM (employee payroll database) is consistent for inclusion in the Dept. of Education's FY17 Executive Order Certification analysis.	\$ 507.00	0.9	\$ 456.30
6/5/2017	Theocharidis, Costas	Meet with R. Cortez (Deloitte) to walk him through the Cost Certification Analysis deck as part of client deliverable associated with Executive Order 2017-001, discuss exceptions noted/outstanding items/next steps.	\$ 507.00	0.4	\$ 202.80
6/6/2017	Cortez, Berto	Evaluation of department of education executive order savings analysis to assess payroll support provided for certified savings.	\$ 585.00	0.7	\$ 409.50
6/6/2017	Cortez, Berto	Meeting with O. Rodriguez (PR - Asst Secretary of Central Accounting) regarding cost certification analysis discrepancies identified, focused on next steps with agencies.	\$ 585.00	0.3	\$ 175.50
6/6/2017	Cortez, Berto	Evaluate the cost savings report for the Dept. of corrections, based on supporting materials provided by agency, to validated asserted savings per FY17 Executive Order 2017-001.	\$ 585.00	1.6	\$ 936.00
6/6/2017	Cortez, Berto	Meeting with O. Rodriguez (PR - Asst Secretary of Central Accounting) regarding cost savings plan analysis, summarizing savings by type/agency.	\$ 585.00	0.5	\$ 292.50
6/6/2017	Cortez, Berto	Evaluate summary of certified cost savings for agencies under review in preparation for meeting with O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 585.00	1.2	\$ 702.00
6/6/2017	Gomez, Mildred	Analyze supporting documentation provided by Mental Health (ASSMCA) to assess Cost Savings Certifications per Executive order.	\$ 429.00	2.1	\$ 900.90
6/6/2017	Gomez, Mildred	Review the cost savings certifications, based on the supporting documents provided by the Dept. of Education, to assess asserted savings.	\$ 429.00	2.1	\$ 900.90
6/6/2017	Gomez, Mildred	Prepare summary of savings by Agency related to cancelled contracts, purchase orders, requisition orders, to identify total savings.	\$ 429.00	2.6	\$ 1,115.40
6/6/2017	Gomez, Mildred	Meet with M. Kelley, J. Velez, M. Lew (all Deloitte) to discuss open items in relation to cost savings certifications for AMSSCA, Administration of Families and Children & Dept. of Transportation, to request missing supporting documentation as per Executive Order.	\$ 429.00	0.6	\$ 257.40
6/6/2017	Gomez, Mildred	Meet with O. Negron (Contractor) at the Dept. of Health, to discuss the outstanding supporting documentation list, required to assess asserted savings per Executive Order.	\$ 429.00	0.6	\$ 257.40

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Kelley, Michael	Review list of cancelled purchase orders (PO's) provided by Agency for Family and Children (ADFAN) to understand variances with PO's identified as supporting documentation for cost savings certification.	\$ 429.00	0.9	\$ 386.10
6/6/2017	Kelley, Michael	Prepare analysis of cost savings based on the cost assertions, supporting sub schedules for Department of Corrections.	\$ 429.00	1.3	\$ 557.70
6/6/2017	Kelley, Michael	Meet with M. Lew, J. Velez, M. Gomez (all Deloitte) to discuss cost savings certifications documentation and supporting schedules for Mental Health (ASSMCA), Administration of Family Children (ADFAN), Department of Health.	\$ 429.00	0.7	\$ 300.30
6/6/2017	Kelley, Michael	Meet with R. Cortez, M. Lew, C. Theocharidis, J. Velez, M. Gomez, R. Pereira (all Deloitte) to discuss acceleration of the FY17 cost savings analysis documentation for the 12 priority agencies.	\$ 429.00	0.7	\$ 300.30
6/6/2017	Kelley, Michael	Update analysis of cost certification to support cost savings for Administration of Family & Children (ADFAN) as of 6/05.	\$ 429.00	1.2	\$ 514.80
6/6/2017	Lew, Matt	Prepare a summary analysis related to the FY17 Executive Order Cost Savings Certification process to provide visibility into the magnitude, categories of savings for the 12 in-scope agencies.	\$ 546.00	1.2	\$ 655.20
6/6/2017	Lew, Matt	Meet with R. Cortez, M. Kelley, C. Theocharidis, J. Velez, M. Gomez, R. Pereira (all Deloitte) to discuss acceleration of the FY17 Executive Order cost savings analysis documentation for the 12 in-scope agencies.	\$ 546.00	0.7	\$ 382.20
6/6/2017	Lew, Matt	Review FY17 Executive Order cost savings certification provided by the Department of Transportation to understand the breakout of asserted savings by sub-schedules to assess categories that have the requisite detail to make sample selections.	\$ 546.00	0.6	\$ 327.60
6/6/2017	Lew, Matt	Meet with M. Kelley, J. Velez, M. Gomez (all Deloitte) to discuss open items related to obtaining supporting documentation for cancelled contracts to check the savings on the FY17 Executive Order Certifications provided by 3 agencies.	\$ 546.00	0.6	\$ 327.60
6/6/2017	Lew, Matt	Review FY17 Executive Order (EO-2017-001) cost savings analysis for Dept. of Education to assess the amount of savings asserted by the Agency related to the reduction of Positions of Trust ("Confianza") per section 4 of the Executive Order.	\$ 546.00	0.8	\$ 436.80
6/6/2017	Lew, Matt	Meet with R. Pereira (Deloitte) to review FY17 Executive Order Cost Savings Certification provided by ADSEF (Admin of Socioeconomic Development of Family) to assess the types of supporting documentation.	\$ 546.00	0.4	\$ 218.40

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Lew, Matt	Meet with R. Pereira (Deloitte) to discuss the FY17 Executive Order cost savings certification provided by the Environmental Department (JCA), including the categories that require additional supporting detail to make sample selections.	\$ 546.00	0.3	\$ 163.80
6/6/2017	Lew, Matt	Prepare email to L. Gonzalez (Dept. of Transportation) to request the support schedules that roll up to the individual line items on the Agency's FY17 Executive Order cost savings certification in order to make sample selections.	\$ 546.00	0.3	\$ 163.80
6/6/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to discuss which of the 12 in-scope agencies have not provided FY17 Executive Order cost savings certifications as of June-6.	\$ 546.00	0.3	\$ 163.80
6/6/2017	Lew, Matt	Meet with C. Theocharidis (Deloitte) to discuss outstanding requests for supporting documentation related to the Dept. of Health's FY17 Executive Order cost savings certification, including cancelled purchase orders for supplies / materials.	\$ 546.00	0.3	\$ 163.80
6/6/2017	Lew, Matt	Meet with R. Cortez (Deloitte), O. Rodriguez (PR - Hacienda - Auxiliary Secretary of Accounting) to walk-through one-page summary outlining amounts checked as of June-5 for the FY17 Executive Order Cost Savings analysis for the 12 in-scope agencies.	\$ 546.00	0.1	\$ 54.60
6/6/2017	Lew, Matt	Prepare email to D. Robles (Robles & Associates) to request detailed breakout by category (cancelled contracts, operational expense reductions) to support the FY17 Executive Order cost savings certification provided by ADFAN.	\$ 546.00	0.4	\$ 218.40
6/6/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to discuss email response to O. Rodriguez (PR - Hacienda - Auxiliary Secretary of Accounting) related to expected completion date for the FY17 Executive Order cost savings analysis for the 12 in-scope agencies.	\$ 546.00	0.2	\$ 109.20
6/6/2017	Pereira, Ravin	Meet with R. Cortez (Deloitte), C. Theocharidis (Deloitte), M. Lew (Deloitte), to discuss the observations related to the Cost Savings certification provided by the Police Dept., to check the asserted cost savings.	\$ 429.00	0.7	\$ 300.30
6/6/2017	Pereira, Ravin	Meet with J. Gotos (BDO), B. Martinez (BDO), to evaluate documents requested from individual agencies, required to support the asserted Cost savings certifications.	\$ 429.00	2.6	\$ 1,115.40
6/6/2017	Pereira, Ravin	Update the cost certification support analysis to include additional agencies such as i.e. Police Dept., Dept. of Housing, Dept. of Justice, prior to sending the list to Individual agencies, to assist in the analysis of asserted cost savings.	\$ 429.00	1.1	\$ 471.90
6/6/2017	Pereira, Ravin	Assess document request checklist to include additional contract documents required from the Police Dept. prior to sending it to individual agencies, to assist in the analysis of asserted cost savings.	\$ 429.00	0.8	\$ 343.20

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Pereira, Ravin	Evaluate certified cost savings support provided to identify additional documents that are required from ADSEF, prior to sending the list to BDO/Individual Agencies, to assist in the validation of asserted Cost Savings.	\$ 429.00	0.4	\$ 171.60
6/6/2017	Pereira, Ravin	Evaluate certified cost savings support provided to identify additional documents that are required from JCA, prior to sending the list to Individual Agencies, to assist in the analysis of asserted Cost Savings.	\$ 429.00	0.3	\$ 128.70
6/6/2017	Theocharidis, Costas	Evaluate the operational/payroll cost savings provided by the Dept. of Health along with supporting documentation for sampled contracts in order to test the savings (client deliverable) per the Executive Order 2017-001.	\$ 507.00	2.6	\$ 1,318.20
6/6/2017	Theocharidis, Costas	Develop follow-up questions/request list of additional supporting documentation for Dept. of Health, related to certified savings, as part of the certified savings testing exercise (client deliverable) per the Executive Order 2017-001.	\$ 507.00	1.3	\$ 659.10
6/6/2017	Theocharidis, Costas	Update the Dept. of Education Cost Certification Analysis deck based on comments received from R. Cortez (Deloitte) related to the overall structure, content of individual sections of the deck as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	2.6	\$ 1,318.20
6/6/2017	Theocharidis, Costas	Meet with R. Cortez, M. Kelley, M. Lew, J. Velez, M. Gomez, R. Pereira (all Deloitte) to discuss acceleration of the FY17 cost savings analysis documentation for the 12 priority agencies as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	0.7	\$ 354.90
6/6/2017	Theocharidis, Costas	Meet with M. Lew (Deloitte) to review outstanding documentation needs for Dept. of Health, including roll-up of supporting schedules to savings certification statement as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	0.3	\$ 152.10
6/6/2017	Velez, Juan	Review underlying payroll, general expense information provided by the Department of Transportation to evaluate the savings asserted in the cost savings certifications pursuant Executive Order 1 of 2017.	\$ 366.00	2.4	\$ 878.40
6/6/2017	Velez, Juan	Prepare an outstanding request list of information provided by the Department of Transportation to comply with Executive Order 1 from 2017 due to missing information for the asserted cost savings.	\$ 366.00	0.7	\$ 256.20
6/6/2017	Velez, Juan	Discussion with M. Kelley, M. Gomez (Deloitte) for cost savings work plan to identify steps for the following week in order to request the missing information from the Savings Certifications.	\$ 366.00	0.6	\$ 219.60

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Velez, Juan	Discussion with M. Lew, R. Cortez, M. Gomez (Deloitte) about missing information from the cost savings certifications in order to comply with Executive Order 1 of 2017 for AAMSCA, ADFAM & Transportation to identify next steps in cost certification initiatives.	\$ 366.00	0.6	\$ 219.60
6/7/2017	Cortez, Berto	Prepare agency data request emails for certified cost savings support from Health, Corrections, ASSMCA, Education.	\$ 585.00	0.7	\$ 409.50
6/7/2017	Cortez, Berto	Review of Dept. of Housing data in support of certified cost savings by category.	\$ 585.00	1.1	\$ 643.50
6/7/2017	Cortez, Berto	Prepare response to Dept. of Housing with follow up questions regarding additional data needed to support certified savings.	\$ 585.00	0.4	\$ 234.00
6/7/2017	Gomez, Mildred	Review cost savings amended documentation from Agencies to highlight missing supporting documentation to perform assessment per the Executive Order cost savings requirements.	\$ 429.00	1.4	\$ 600.60
6/7/2017	Gomez, Mildred	Assess analysis received on 7/5 from the Mental Health Department (ASSMCA) FY17 for asserted saving related to cancelled contracts, purchase orders, requisition orders.	\$ 429.00	1.4	\$ 600.60
6/7/2017	Gomez, Mildred	Draft email to O. Negron (Dept. of Health Contractor) to follow up on outstanding supporting documentation as well as reconciliation issues observed in relation to asserted cost savings per the Executive order.	\$ 429.00	0.3	\$ 128.70
6/7/2017	Gomez, Mildred	Prepare a summary of open items for cost savings to be discussed with K. Lucena (contractor) A. Rossy (Contractor) at the Dept. of Education, to discuss current road-blocks/expectations associated with validation of asserted savings.	\$ 429.00	1.4	\$ 600.60
6/7/2017	Kelley, Michael	Meet with D. Robles (Robles & Associates) to review updated FY17 Savings certifications provided by Administration of Family & Children (ADFAN) to understand whether savings are still projected for balance of fiscal year.	\$ 429.00	0.3	\$ 128.70
6/7/2017	Kelley, Michael	Meet with D. Robles (Robles & Associates) to review updated FY17 Savings certifications provided by Department of Justice to understand whether savings are still projected for balance of fiscal year.	\$ 429.00	0.9	\$ 386.10
6/7/2017	Kelley, Michael	Meet with K. Lucena (BDO) A. Rossy (BDO) M. Gomez (Deloitte) J. Velez (Deloitte) to review evidence that the contracts/purchase orders/requisition orders have been cancelled (i.e. communications sent to suppliers) for the Department of Justice.	\$ 429.00	0.9	\$ 386.10
6/7/2017	Kelley, Michael	Meet with O. Negron (Health Department) M. Gomez (Deloitte) J. Velez (Deloitte) discuss the status of the cancelled contracts to resolve discrepancies with the Cancelled PO's list related that does not tie to the cost savings asserted by the Health Department.	\$ 429.00	0.8	\$ 343.20

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Date	Professional	Description	Rate	Hours	Fees
6/7/2017	Kelley, Michael	Meet with M. Quails (Deloitte) to discuss current system architecture/data extraction for the agencies within PeopleSoft to obtain abstracts of cancelled Purchase orders/contracts for cost savings analysis	\$ 429.00	0.9	\$ 386.10
6/7/2017	Kelley, Michael	Review savings documentation provided to check Agency for Family & Children (ADFAN) Savings Certification with J. Velez (Deloitte).	\$ 429.00	1.1	\$ 471.90
6/7/2017	Kelley, Michael	Review analysis summarizing amount of prospective FY17 savings attributable to cancelled Purchase Orders, Requisition Orders, Contracts for Departments of Health, Education.	\$ 429.00	1.3	\$ 557.70
6/7/2017	Lew, Matt	Review schedule of cancelled contracts provided by the Department of Corrections to assess calculations made by the Agency in relation to the amount included on its FY17 Executive Order cost savings certification.	\$ 546.00	1.3	\$ 709.80
6/7/2017	Lew, Matt	Review Executive Order (OE-2017-001) to understand the nature of expense reductions to be included in the FY17 Executive Order cost savings certifications.	\$ 546.00	0.9	\$ 491.40
6/7/2017	Lew, Matt	Prepare draft of cost savings analysis related to the FY17 Executive Order for the 12 in-scope agencies based on supporting documentation received as of June-6 to outline amount of asserted savings with supporting documentation.	\$ 546.00	1.1	\$ 600.60
6/7/2017	Lew, Matt	Review email from M. Gomez (Deloitte) to assess the supporting documentation received to-date from the Dept. of Health to assess whether additional documentation is needed to analyze asserted savings related to cancelled contracts.	\$ 546.00	0.7	\$ 382.20
6/7/2017	Lew, Matt	Update Agency matrix tracker for supporting documentation received through June-6 from the 12 in-scope agencies to assess which agencies require follow-up requests in order to analyze their respective certifications as mandated by the FY17 Executive Order.	\$ 546.00	0.9	\$ 491.40
6/7/2017	Lew, Matt	Review schedule of projected operational expense budget surplus as of 30-June-2017 provided by the Mental Health Agency (ASSMCA) to support its FY17 Executive Order Cost Savings certification to assess the projection based on historical data.	\$ 546.00	0.8	\$ 436.80
6/7/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to discuss list of cancelled purchase orders (PO's) provided by Dept. of Health to understand deferral of purchases of medical equipment to FY18.	\$ 546.00	0.7	\$ 382.20
6/7/2017	Lew, Matt	Meet with C. Theocharidis (Deloitte) to review schedule of outstanding supporting documentation requests to 12 in-scope agencies for their FY17 executive order cost certifications.	\$ 546.00	0.4	\$ 218.40



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6/7/2017	Lew, Matt	Meet with J. Velez (Deloitte) to discuss supporting documentation related to cancelled contracts provided by the Department of Corrections to support its FY17 Executive Order cost savings.	\$ 546.00	0.4	\$ 218.40
6/7/2017	Lew, Matt	Update tracker of outstanding supporting documentation requests based on information received from the 12 In-Scope Agencies as of June-7 to support their respective asserted savings related to the FY17 Executive Order.	\$ 546.00	0.6	\$ 327.60
6/7/2017	Lew, Matt	Meet with J. Gotos (BDO) to discuss current status of the FY17 Executive Order cost savings assessment for the 12 high-in-scope agencies, including issues encountered with supporting documentation provided to support certifications.	\$ 546.00	0.3	\$ 163.80
6/7/2017	Pereira, Ravin	Update the agency cost savings analysis to include the expected cost savings provided by the 'Environmental Quality Board', to assist in the validation of asserted cost savings per the executive order.	\$ 429.00	1.4	\$ 600.60
6/7/2017	Velez, Juan	Discussion with O. Negron (Health Dept.) regarding the status of the work being performed for the certification of cancelled contracts to comply with Executive Order 1 of 2017 of the Department of Health asserted cost savings.	\$ 366.00	1.2	\$ 439.20
6/7/2017	Velez, Juan	Discussion with A. Rossey, K. Lucena (Education) regarding the contract cancellation work as well as the cost savings certifications to comply with the Executive Order 1 of 2017 for the Department of Education's asserted savings.	\$ 366.00	0.9	\$ 329.40
6/7/2017	Velez, Juan	Discussion with C. Rosado (AMSCA) regarding the status of the contract cancellations in the agency cost savings certifications to comply with Executive Order 1 of 2017 for AMSCA to include in cost savings analysis.	\$ 366.00	0.7	\$ 256.20
6/7/2017	Velez, Juan	Discussion with G. Negron (Justice Dept.) regarding the contract cancellation process in the cost savings certification to comply with Executive Order 1 of 2017 for the Justice Department to include in cost savings analysis.	\$ 366.00	0.6	\$ 219.60
6/7/2017	Velez, Juan	Discussion with D. Robles (Family) regarding the contract cancellation process cost saving certifications to comply with Executive Order 1 of 2017 for the Department of Family to include in cost savings analysis.	\$ 366.00	0.6	\$ 219.60
6/8/2017	Cortez, Berto	Meeting with O. Hernandez (BDO) to discuss issues in agency level support provided for cost savings certifications.	\$ 585.00	0.3	\$ 175.50
6/8/2017	Cortez, Berto	Reconcile cost savings data received from Department of Education to cost savings certification for school savings, including maintenance.	\$ 585.00	1.4	\$ 819.00
6/8/2017	Cortez, Berto	Update status chart of agency cost savings by agency completed at request of O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 585.00	0.7	\$ 409.50

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6/8/2017	Cortez, Berto	Discuss right sizing savings initiative findings with T. Hurley (Deloitte) for inclusion in PROMESA update.	\$ 585.00	0.4	\$ 234.00
6/8/2017	Cortez, Berto	Review updated payroll data from Dept. of Education supporting certified savings for inclusion in Hacienda analysis.	\$ 585.00	1.4	\$ 819.00
6/8/2017	Harris, Andy	Review draft of the FY17 Executive Order Cost Certification for Corrections to assess total among of cost savings.	\$ 621.00	1.8	\$ 1,117.80
6/8/2017	Hurley, Timothy	Review draft of the FY17 Executive Order Cost Certification validation analysis for Dept. of Education to assess deficiencies in supporting documentation provided.	\$ 621.00	1.3	\$ 807.30
6/8/2017	Kelley, Michael	Update analysis related to review of FY17 Cost Savings for Dept. of Health to assess outstanding items related to supporting schedules to substantiate cancelled purchase orders, contracts.	\$ 429.00	2.3	\$ 986.70
6/8/2017	Lew, Matt	Update draft executive summary related to the FY17 Executive Order cost savings analysis for the 12 in-scope agencies based on additional supporting documentation received related to cancelled contracts for the Department of Police.	\$ 546.00	2.4	\$ 1,310.40
6/8/2017	Lew, Matt	Review email included as supporting documentation related to a cancelled contract provided by Dept. of Corrections to assess whether the amount of savings asserted ties to amount included in email for its FY17 Executive Order cost savings certification.	\$ 546.00	1.7	\$ 928.20
6/8/2017	Lew, Matt	Update FY17 Executive Order cost savings analysis draft to document additional inconsistencies found in supporting documentation related to cancelled contracts provided by Dept. of Corrections.	\$ 546.00	1.6	\$ 873.60
6/8/2017	Lew, Matt	Meet with C. Theocharidis (Deloitte) to discuss updates to Department of Education savings analysis based on additional information received related to Holy Week Savings, Utilities savings related to closed schools.	\$ 546.00	0.9	\$ 491.40
6/8/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to discuss issues related to analysis of asserted payroll savings for the Dept. of Education due to inconsistencies identified in the two reporting databases used (KRONOS, RHUM).	\$ 546.00	0.8	\$ 436.80
6/8/2017	Lew, Matt	Meet with C. Theocharidis (Deloitte) to discuss identified payroll inconsistencies in information provided by Dept. of Education relating to differences in monthly pay rates used to calculate savings on FY17 Executive Order cost savings certification as compared to monthly rates in RHUM employee database.	\$ 546.00	0.7	\$ 382.20
6/8/2017	Lew, Matt	Meet with R. Cortez (Deloitte), A. Raices (BDO) to discuss inconsistencies in supporting documentation provided by Dept. of Education to support cost savings asserted for cancellation of utilities (electricity & water) for 141 closed schools.	\$ 546.00	0.6	\$ 327.60

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Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Lew, Matt	Review analysis of employees who received certain payments provided by Department of Education to assess whether nature of savings was related to the Section 5 of the FY17 Executive Order - reduction of operational expenses.	\$ 546.00	0.6	\$ 327.60
6/8/2017	Pereira, Ravin	Meet at Dept. of Education with O. Rodriguez (GPR-Undersecretary of Admin), C. Vasquez, O. Hernandez (both BDO), C. Theocharidis (Deloitte) to discuss the updates received for the payroll/payables work stream, to assist in the validation of the asserted cost savings.	\$ 429.00	2.1	\$ 900.90
6/8/2017	Theocharidis, Costas	Meet with O. Rodriguez (Dept. of Education/Undersecretary of Admin), C. Vasquez, O. Hernandez (BDO), R. Pereira (Deloitte) to discuss issues related to payroll workstream, steps taken to recoup improper payments, voiding outstanding checks, as part of gathering information for client deliverable associated with Executive Order 2017-001.	\$ 507.00	2.1	\$ 1,064.70
6/8/2017	Velez, Juan	Prepare summary of findings as of the date for the saving certifications to comply with Executive Order 1 of 2017 from the Department of Correction for cost savings initiatives.	\$ 366.00	2.6	\$ 951.60
6/8/2017	Velez, Juan	Review underlying lists of payroll, general expense exhibits regarding the cost savings certifications substantiating the asserted savings for all in-scope agencies to include in cost savings analysis.	\$ 366.00	1.3	\$ 475.80
6/8/2017	Velez, Juan	Review Confianza payroll information regarding the cost savings certifications to include in cost savings analysis pursuant to Executive Order 1 of 2017.	\$ 366.00	0.9	\$ 329.40
6/9/2017	Cortez, Berto	Prepare FY17 Executive Order Cost Savings Certification summary presentation showing asserted savings by agency with amounts that have been substantiated with supporting documentation.	\$ 585.00	0.9	\$ 526.50
6/9/2017	Lew, Matt	Update FY17 Executive Order cost savings certification analysis with specific examples of inconsistencies identified in supporting documentation provided by Dept. of Education related to asserted savings for maintenance contractors.	\$ 546.00	3.2	\$ 1,747.20
6/9/2017	Lew, Matt	Call with T. Hurley, R. Cortez (both Deloitte) to walk through FY17 cost savings validation analysis, including specific examples where supporting documentation does not tie to asserted savings on Agency certifications.	\$ 546.00	0.4	\$ 218.40
6/9/2017	Lew, Matt	Review Dept. of Corrections FY17 Executive Order Cost Savings Certification supporting documentation related to savings achieved for Confianza cuts to assess whether amounts relate to elimination of positions or reductions in salary.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Description	Rate	Hours	Fees
6/9/2017	Theocharidis, Costas	Update the section in the draft cost certification analysis for Dept. of Health deck related to Confianza certified savings, unused federal funds budgeted for payroll/other expenses for FY17 transferred by OMB to Dept. of Health, based on supporting schedules provided by BDO.	\$ 507.00	1.7	\$ 861.90
6/9/2017	Theocharidis, Costas	Update the section in the draft cost certification analysis for Dept. of Health deck related to certified savings associated with the cancellation of contracts, purchase orders, obligations related to professional services, based on supporting schedules provided by BDO, as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	1.6	\$ 811.20
6/9/2017	Theocharidis, Costas	Update the section in the draft cost certification analysis for Dept. of Health deck related to certified savings associated with purchase obligations whose delivery will be postponed for FY18, based on supporting schedules provided by BDO, as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	1.8	\$ 912.60
6/11/2017	Hurley, Timothy	Review support schedule detailing the asserted cost savings by category of expense for the 12 in-scope agencies related to the FY17 Executive Order Fiscal Measures (Sections 4 / 5).	\$ 621.00	1.8	\$ 1,117.80
6/11/2017	Lew, Matt	Review analysis of supporting documentation related to cancelled contracts provided by the Dept. of Corrections included in Agency's FY17 Executive Order Cost Savings certification to assess whether detail (cancelled contract, letter to vendor, listing of disbursements to-date) is included to support savings.	\$ 546.00	1.7	\$ 928.20
6/11/2017	Theocharidis, Costas	Evaluate additional supporting documentation received from Dept. of Education related to revised certified savings associated with cancellation of electricity, water services for closed schools, cancellation of maintenance services as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	1.7	\$ 861.90
6/11/2017	Theocharidis, Costas	Draft an email to A. Rossy (BDO) regarding potential meeting with Dept. of Education officials in order to resolve discrepancies related to certified savings associated with the cancellation of electricity, water services for closed schools, cancellation of maintenance services as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	0.3	\$ 152.10
6/12/2017	Gomez, Mildred	Prepare a summary of asserted cost savings for the Dept. of Health, based on discussion with M. Lew (Deloitte), by reconciling each asserted savings against supporting documentation.	\$ 429.00	1.9	\$ 815.10

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Date	Professional	Description	Rate	Hours	Fees
6/12/2017	Gomez, Mildred	Prepare a summary of asserted cost savings for the Mental Health Dept., based on discussion with J. Gotos (BDO), C. Vazquez (BDO), O. Hernandez (BDO), by reconciling certifications provided by agencies against supporting documentation.	\$ 429.00	1.5	\$ 643.50
6/12/2017	Gomez, Mildred	Prepare a summary schedule to quantify cancelled Purchase Orders (PO's), Requisition Orders (RO's) and Contracts received from the 12 in-scope agencies to assess FY17 cost savings, per the requirements of the Executive Order.	\$ 429.00	2.9	\$ 1,244.10
6/12/2017	Gomez, Mildred	Update cost savings deck to highlight the current status of all cost savings including outstanding document requests to present the current status of cost savings.	\$ 429.00	0.2	\$ 85.80
6/12/2017	Gomez, Mildred	Meeting with O. Hernandez (BDO), to check supporting documentation for cost savings certifications.	\$ 429.00	1.5	\$ 643.50
6/12/2017	Gomez, Mildred	Update cost certification deliverable deck, with supporting documentation received from R. Figueroa (Health -ASSMCA), to augment asserted savings per PR mandate.	\$ 429.00	1.2	\$ 514.80
6/12/2017	Gomez, Mildred	Meet with M. Lew (Deloitte) to discuss preparation of schedule to quantify cancelled Purchase Orders (PO's), Requisition Orders (RO's) and Contracts received from the 12 in-scope agencies to assess FY17 cost savings.	\$ 429.00	0.8	\$ 343.20
6/12/2017	Kelley, Michael	Meet with M. Gomez (Deloitte) to discuss list of cancelled purchase orders (PO's) provided by Dept. of Health to understand variances with PO's identified as supporting documentation for cost savings certification as of 6/09.	\$ 429.00	0.9	\$ 386.10
6/12/2017	Kelley, Michael	Meet with M. Lew (Deloitte) to discuss list of cancelled purchase orders (PO's) provided by Dept. of Health to understand variances with PO's identified as supporting documentation for cost savings certification.	\$ 429.00	0.9	\$ 386.10
6/12/2017	Kelley, Michael	Meet with D. Robles (Robles & Associates) to discuss inconsistencies in supporting documentation provided by Dept. of Justice to support cost savings analysis.	\$ 429.00	0.7	\$ 300.30
6/12/2017	Kelley, Michael	Review updated documentation received from the Administration of Family & Children (ADFAN) as of 6/09 to assess to support FY17 operational cost savings reduction assertions.	\$ 429.00	2.9	\$ 1,244.10
6/12/2017	Kelley, Michael	Update analysis of savings documentation as of 6/09 to assess Dept. of Corrections Savings Certification with J. Velez (Deloitte).	\$ 429.00	2.3	\$ 986.70
6/12/2017	Kelley, Michael	Review cost savings validation documentation for Health Agencies to understand roll-up of sub-schedules to certification statement, including potential overlap in savings asserted.	\$ 429.00	0.9	\$ 386.10

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Date	Professional	Description	Rate	Hours	Fees
6/12/2017	Kennedy, Cade	Review data, request for memo regarding contract savings process for responsive memo to McKinsey regarding executive order savings.	\$ 546.00	0.4	\$ 218.40
6/12/2017	Lew, Matt	Review analysis summarizing amount of prospective FY17 savings attributable to cancelled Purchase Orders to understand magnitude of potential savings for inclusion in \$200 million build-up presentation for PROMESA Board, Advisors.	\$ 546.00	1.2	\$ 655.20
6/12/2017	Lew, Matt	Prepare list of open items related to review of cancelled Purchase Orders, Requisition Orders, Contracts for follow-up with 12 in-scope Agency personnel in relation to their FY17 Executive Order Cost Savings Certifications.	\$ 546.00	1.2	\$ 655.20
6/12/2017	Lew, Matt	Meet with M. Gomez (Deloitte) to discuss preparation of schedule to quantify cancelled Purchase Orders (PO's), Requisition Orders (RO's) & Contracts received from the 12 in-scope agencies to assess FY17 cost savings.	\$ 546.00	1.1	\$ 600.60
6/12/2017	Lew, Matt	Meet with R. Pereira, C. Theocharidis, M. Gomez, J. Velez, M. Kelley (all Deloitte) to discuss review of supporting documentation (cancelled invoices / purchase orders / contracts) related to the FY17 Cost Savings Assertions for the 12 in-scope agencies.	\$ 546.00	0.9	\$ 491.40
6/12/2017	Lew, Matt	Meet with O. Hernandez (BDO) to discuss status of supporting documentation received from the 12 in-scope agencies, next steps for review to substantiate asserted FY17 cost savings.	\$ 546.00	1.7	\$ 928.20
6/12/2017	Lew, Matt	Review initial analysis of contract process to show how contracts are initiated in the "PCO" contract system, including deficient controls, proposed recommendations for remediation.	\$ 546.00	0.8	\$ 436.80
6/12/2017	Lew, Matt	Meet with J. Velez (Deloitte) to discuss information to include in contract process flow template for presentation to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.3	\$ 163.80
6/12/2017	Pereira, Ravin	Update the Cost Savings template for the information received from the Dept. of Health, Police Dept., ASUME, including the evaluation of asserted savings against the supporting materials.	\$ 429.00	2.7	\$ 1,158.30
6/12/2017	Pereira, Ravin	Update the Cost Savings template for the information received from the Dept. of Housing, including assessment of the asserted savings against the supporting materials, per the Executive Order requirements.	\$ 429.00	1.6	\$ 686.40
6/12/2017	Pereira, Ravin	Update the Cost Savings template for the information received from the 'Environmental Quality Board', to perform an assessment of asserted savings against the supporting materials.	\$ 429.00	1.2	\$ 514.80

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Date	Professional	Description	Rate	Hours	Fees
6/12/2017	Theocharidis, Costas	Update the section in the draft cost certification analysis for Dept. of Education deck related to inactive/terminated/license without pay employees with improper payments.	\$ 507.00	0.8	\$ 405.60
6/12/2017	Theocharidis, Costas	Update the section in the draft cost certification analysis for Dept. of Education deck related to certified savings associated with employees whose direct deposits were cancelled due to unexcused absences.	\$ 507.00	0.4	\$ 202.80
6/12/2017	Theocharidis, Costas	Update the section in the draft cost certification analysis for Dept. of Education deck related to certified savings associated with the cancellation of electricity, water services for closed schools, cancellation of maintenance services.	\$ 507.00	2.9	\$ 1,470.30
6/12/2017	Valencia, Veronica	Prepare analysis of cost certification explanations for 12 agencies to compile a listing of changes in the budget in relation to cost savings initiatives.	\$ 429.00	2.1	\$ 900.90
6/12/2017	Valencia, Veronica	Review analysis of cost savings certifications as provided by various agencies to evaluate changes in the budget and compare to expected savings to analyze progress per the Executive Order cost savings requirements.	\$ 429.00	1.4	\$ 600.60
6/12/2017	Velez, Juan	Review information provided by BDO with O. Hernandez (BDO) for the Department of Transportation in order to compare revised data supporting the Department's certificate of savings to comply with Executive Order 1 of 2017.	\$ 366.00	2.6	\$ 951.60
6/13/2017	Gomez, Mildred	Draft email to R. Figueroa (ASSMCA) with additional questions/information in order to support the cost savings certifications to assess compliance of asserted savings per the Executive Order cost savings requirements.	\$ 429.00	0.6	\$ 257.40
6/13/2017	Gomez, Mildred	Update cost savings schedule with additional information/support provided by the Dept. of Health, to quantify total to-date savings per the PR Mandate.	\$ 429.00	2.8	\$ 1,201.20
6/13/2017	Gomez, Mildred	Update schedule quantifying cost savings for Police Dept. related to asserted savings for cancelled contracts included on its FY17 Executive Order Cost Savings Certification.	\$ 429.00	0.3	\$ 128.70
6/13/2017	Gomez, Mildred	Examine binders with supporting documentation for FY17 Cost Savings assertions for Mental Health (ASSMCA) related to cancelled contracts & purchase orders to assess whether third-party documentation confirming cancellations have been provided.	\$ 429.00	1.5	\$ 643.50
6/13/2017	Gomez, Mildred	Meet with C. Aponte, G. Rodriguez (both Contractors), M. Kelley (Deloitte) to discuss the assessment of cost savings certifications from Justice, ADFAN, ASUME, ADSEF.	\$ 429.00	1.3	\$ 557.70
6/13/2017	Gomez, Mildred	Meet with M. Kelley (Deloitte) to tabulate the additional information based on cost savings certifications from Department of Education.	\$ 429.00	0.4	\$ 171.60



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Date	Professional	Description	Rate	Hours	Fees
6/13/2017	Gomez, Mildred	Discuss with L. Berrios (Mental Health Department-ASSMCA) additional information (such as contracts) to corroborate cost savings certifications, to assess compliance of asserted savings per PR Mandate.	\$ 429.00	0.3	\$ 128.70
6/13/2017	Gomez, Mildred	Analyze selected contracts for testing related to asserted cost savings by the Mental Health Agency (ASSMCA), to assess whether documentation supports certification.	\$ 429.00	0.2	\$ 85.80
6/13/2017	Gomez, Mildred	Review executive order related to payroll reductions to assess requirements for each agency to meet PR savings guidelines to utilize in cost savings validations.	\$ 429.00	0.6	\$ 257.40
6/13/2017	Kelley, Michael	Meet with M. Gomez (Deloitte) to discuss Department of Health cost savings, including procedures performed / documents provided by R. Figueroa (Health) as of 6/12 based on Deloitte sample selections.	\$ 429.00	0.3	\$ 128.70
6/13/2017	Kelley, Michael	Meet with D. Robles (Diego Robles & Associates) to discuss updated certification of FY17 savings provided by the ADFAN to assess the changes with the original certification.	\$ 429.00	1.3	\$ 557.70
6/13/2017	Kelley, Michael	Review certifications provided by the Dept. of Health to assess whether summary schedules related to cancelled purchase orders are subsets of amounts included in other line items.	\$ 429.00	2.7	\$ 1,158.30
6/13/2017	Kelley, Michael	Review cost savings documentation for Department of Family to understand roll-up of sub-schedules to certification statement, including potential overlap in savings asserted.	\$ 429.00	2.1	\$ 900.90
6/13/2017	Kennedy, Cade	Review executive order process summary, supporting documentation for McKinsey response, meeting to discuss executive order savings.	\$ 546.00	1.3	\$ 709.80
6/13/2017	Kennedy, Cade	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting), T. Hurley (Deloitte) to discuss Hacienda canceled purchase orders in support of executive order savings review.	\$ 546.00	0.2	\$ 109.20
6/13/2017	Kennedy, Cade	Research executive order asserted savings to update responsive materials for McKinsey data request related to cost savings initiatives.	\$ 546.00	1.9	\$ 1,037.40
6/13/2017	Lew, Matt	Prepare draft presentation for FY17 Agency Cost Savings Certifications to show "Procedures Performed", "Amounts Analyzed To-Date" for the 12 in-scope agencies.	\$ 546.00	2.6	\$ 1,419.60
6/13/2017	Lew, Matt	Prepare schedule of cancelled Purchase Orders by agency based on workpapers provided by O. Rodriguez (PR - Auxiliary Secretary of Accounting) to include in Oversight Board presentation.	\$ 546.00	1.9	\$ 1,037.40
6/13/2017	Lew, Matt	Prepare support detail appendix to support FY17 cost savings assertions for Dept. of Corrections to support "cancelled purchase order" amounts in presentation summary slide.	\$ 546.00	1.1	\$ 600.60

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6/13/2017	Lew, Matt	Prepare support detail appendix to include in FY17 Executive Order cost savings analysis for Dept. of Health to show "cancelled purchase orders", supporting documentation used to assert savings.	\$ 546.00	0.8	\$ 436.80
6/13/2017	Lew, Matt	Meet with M. Gomez (Deloitte) to update workpapers, summary slides to identify items that did not have the requisite supporting documentation to support asserted FY cost savings by the Mental Health Dept. (ASSMCA).	\$ 546.00	0.9	\$ 491.40
6/13/2017	Lew, Matt	Prepare appendix to show amount of savings analyzed related to "cancelled contracts" in the FY17 Executive Order Cost Savings certification provided by the Mental Health Dept. (ASSMCA).	\$ 546.00	0.9	\$ 491.40
6/13/2017	Lew, Matt	Prepare appendix to show the documentation provided, reasons why asserted saving related to the FY17 Executive Order Cost Savings certification provided by the Dept. of Housing cannot be validated.	\$ 546.00	0.8	\$ 436.80
6/13/2017	Lew, Matt	Prepare appendix to show the amount of asserted savings related to "cancelled contracts" for the Dept. of Corrections in its FY17 Executive Order Cost Savings certification.	\$ 546.00	0.8	\$ 436.80
6/13/2017	Lew, Matt	Meet with T. Hurley (Deloitte) to discuss summary of cancelled Purchase Orders including footnotes for PROMESA Oversight Board presentation.	\$ 546.00	0.7	\$ 382.20
6/13/2017	Lew, Matt	Prepare appendix to outline supporting documentation used to analyze asserted savings related to "cancelled leases" related to the Dept. of Education's FY17 Executive Order Cost Savings certification.	\$ 546.00	0.8	\$ 436.80
6/13/2017	Lew, Matt	Meet with M. Gomez (Deloitte) to discuss documentation for cancelled contracts asserted by the Mental Health Agency for FY17 Cost Savings Assertions.	\$ 546.00	0.6	\$ 327.60
6/13/2017	Lew, Matt	Prepare appendix regarding certain savings by the Mental Health Agency (ASSMCA) in its FY17 Executive Order Cost Savings certification.	\$ 546.00	0.4	\$ 218.40
6/13/2017	Nguyen, Phuong	Create analysis of Reserve Build Up with components including Cost Savings Certifications, Special Appropriations, Accounts Payable Confirmation Summary in order to help assess overall reserve total.	\$ 429.00	1.8	\$ 772.20
6/13/2017	Nguyen, Phuong	Prepare analysis of contract savings, invoice amounts from the top 18 vendors as of April 30, 2017 in order to identify areas of contract reduction.	\$ 429.00	1.5	\$ 643.50
6/13/2017	Pereira, Ravin	Update the Cost Savings analysis for the additional contract data provided by the Dept. of Housing, Police Dept., as well as perform assessment of asserted savings, per the Executive Order requirements.	\$ 429.00	1.2	\$ 514.80

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6/13/2017	Theocharidis, Costas	Test certified savings related to specific cancelled purchase obligations for Dept. of Education, to check asserted cost savings, as part of the Cost Certification Analysis, client deliverable associated with Executive Order 2017-001.	\$ 507.00	2.3	\$ 1,166.10
6/13/2017	Theocharidis, Costas	Update the draft cost certification analysis for Dept. of Education deck for the analysis performed related to cancelled contracts, purchase obligations.	\$ 507.00	1.7	\$ 861.90
6/13/2017	Theocharidis, Costas	Meet with J. Lopez (BDO) to discuss outstanding items related to the assessment of certified savings for Dept. of Health as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	0.6	\$ 304.20
6/13/2017	Velez, Juan	Review new financial data from BDO for the savings certifications in order to assess new support documentation provided by the agencies regarding the Cost Savings Certifications to comply with Executive Order 1 of 2017.	\$ 366.00	2.7	\$ 988.20
6/13/2017	Velez, Juan	Prepare supporting analyses of payroll, operational expenses provided for the asserted savings from the Departments of Transportation & Correction to comply with Executive Order 1 of 2017.	\$ 366.00	0.8	\$ 292.80
6/14/2017	Gomez, Mildred	Prepare schedule to quantify cancelled Purchase Orders (PO's), Requisition Orders (RO's) & Contracts received from Department of Housing to assess asserted FY17 cost savings, per the Executive Order cost savings requirements.	\$ 429.00	1.6	\$ 686.40
6/14/2017	Gomez, Mildred	Prepare schedule to quantify cancelled Purchase Orders (PO's), Requisition Orders (RO's) & Contracts received from Police Department to assess FY17 cost savings, as well as request missing support.	\$ 429.00	1.6	\$ 686.40
6/14/2017	Gomez, Mildred	Review updated information sent by R. Figueroa (Mental Health Department -ASSMCA) related to asserted cost savings certifications for FY17 to assess if asserted savings is in compliance with PR savings mandate.	\$ 429.00	2.6	\$ 1,115.40
6/14/2017	Gomez, Mildred	Draft essential vs non-essential contracts differentiation criteria, based on communications with Agencies, to assist agencies to cancel non-essential contracts, augmenting FY18 savings.	\$ 429.00	0.7	\$ 300.30
6/14/2017	Gomez, Mildred	Review information sent by R. Figueroa (Mental Health Department -ASSMCA) related to cost savings certifications FY17 to understand whether additional information is needed to analyze certification.	\$ 429.00	1.6	\$ 686.40
6/14/2017	Harris, Andy	Review analysis of agency level certification to identify requirements from Executive Order for implementation to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.4	\$ 248.40

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6/14/2017	Hurley, Timothy	Draft email to O. Shah (McKinsey) in response to follow-up inquiries from 6/13 meeting related to FY17 Executive Order Cost Savings validation analysis, nature of special allocations (frozen funds).	\$ 621.00	2.6	\$ 1,614.60
6/14/2017	Kelley, Michael	Meet with M. Lew (Deloitte) to discuss list of cancelled purchase orders (PO's) provided by Dept. of Health to understand variances with PO's identified as supporting documentation for cost savings certification.	\$ 429.00	0.9	\$ 386.10
6/14/2017	Kelley, Michael	Update analysis of cost savings based on list of cancelled purchase orders (PO's) provided by Dept. of Health to explain variances with PO's identified as supporting documentation for cost savings certification.	\$ 429.00	2.9	\$ 1,244.10
6/14/2017	Kelley, Michael	Update the cost savings analysis of ASSMCA, ADFAN agencies based on additional information obtained on 6/13 as well as discussions to validated asserted savings per the Executive Order	\$ 429.00	2.1	\$ 900.90
6/14/2017	Kelley, Michael	Review supporting documentation provided by Dept. of Education to assess whether additional cancelled purchase orders were included to support FY17 asserted savings.	\$ 429.00	0.9	\$ 386.10
6/14/2017	Kennedy, Cade	Call with O. Ahuja (McKinsey), T. Hurley, M. Lew (both Deloitte) to discuss data request to support executive order savings.	\$ 546.00	0.2	\$ 109.20
6/14/2017	Kennedy, Cade	Review schedule of executive order cost savings in preparation for meeting with McKinsey on executive order asserted savings.	\$ 546.00	0.7	\$ 382.20
6/14/2017	Kennedy, Cade	Prepare executive order meeting materials in response to data requests from McKinsey related to cost management initiatives.	\$ 546.00	3.8	\$ 2,074.80
6/14/2017	Kennedy, Cade	Prepare responsive materials for McKinsey related to cost savings breakout for in-scope agencies pertaining to executive order asserted savings.	\$ 546.00	1.6	\$ 873.60
6/14/2017	Kennedy, Cade	Prepare response for McKinsey related to executive order cost savings for agencies not in scope.	\$ 546.00	2.7	\$ 1,474.20
6/14/2017	Kennedy, Cade	Prepare analysis to assess potential overlap between Executive Order Cost Savings Certifications, Sequestration build-up in response to McKinsey request pertaining to cost management initiatives.	\$ 546.00	2.6	\$ 1,419.60
6/14/2017	Kennedy, Cade	Review presentation deck for meeting with McKinsey related to million savings plan for consistency in asserted executive order savings, sequestration overlap.	\$ 546.00	1.7	\$ 928.20
6/14/2017	Lew, Matt	Review updated workpaper file with supporting documentation received from Dept. of Corrections as of 13-June to assess outstanding items, additional follow-up required to support remaining asserted savings items on its FY17 Executive Order Certification.	\$ 546.00	1.8	\$ 982.80

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Lew, Matt	Prepare matrix analysis of FY17 Asserted Cost Savings for 12 in-scope agencies bucketed by category (positions of trust ('Confianza'), payroll, operational expense reductions) per request of McKinsey.	\$ 546.00	1.6	\$ 873.60
6/14/2017	Lew, Matt	Revise slides related to analyzed cost savings to-date for the 12 in-scope agencies to be included in the 6/14 presentation to the PROMESA Oversight Board, Advisors (E&Y, McKinsey).	\$ 546.00	1.6	\$ 873.60
6/14/2017	Lew, Matt	Review updated workpaper file related to review of FY17 Cost Savings analysis for Dept. of Education related to additional cancelled Purchase Orders.	\$ 546.00	1.6	\$ 873.60
6/14/2017	Lew, Matt	Update FY17 Executive Order Cost Savings analysis for Dept. of Housing to include supporting documentation for the cancellation of 3 purchase orders for professional services.	\$ 546.00	1.4	\$ 764.40
6/14/2017	Lew, Matt	Prepare supplementary schedule for matrix analysis of FY17 Executive Order Cost Savings Analysis for 12 in-scope agencies to include breakout of line items.	\$ 546.00	1.2	\$ 655.20
6/14/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to discuss updates for selections to assess cancelled contracts / purchase orders for the FY17 Executive Order Cost Savings Analyses for the Environmental Quality Board (EQB), Department of Justice (DOJ), Agency for Family & Children (ADFAN).	\$ 546.00	0.9	\$ 491.40
6/14/2017	Lew, Matt	Meet with T. Hurley, C. Kennedy (Deloitte) to review analysis of the breakout of savings by category on the FY17 Executive Order Cost Savings Certifications for the 12 in-scope Agencies.	\$ 546.00	0.8	\$ 436.80
6/14/2017	Lew, Matt	Draft email to T. Hurley (Deloitte) to address questions raised by McKinsey during Oversight Board presentation on 6/14 to clarify what items are included in the different cost savings buckets on the FY17 Executive Order Cost Savings Certifications.	\$ 546.00	0.8	\$ 436.80
6/14/2017	Lew, Matt	Meet with J. Velez (Deloitte) to discuss the FY17 Executive Order Cost Savings analysis for the Dept. of Corrections.	\$ 546.00	0.6	\$ 327.60
6/14/2017	Lew, Matt	Meet with C. Kennedy (Deloitte) to discuss responses to questions raised by McKinsey during 6/14 Oversight Board presentation about potential overlap between "Sequestration", "Executive Order" categories in FY17 savings build-up analysis.	\$ 546.00	0.4	\$ 218.40
6/14/2017	Lew, Matt	Meet with C. Theocharidis (Deloitte) to discuss review of additional documentation related to cancelled Purchase Orders to help assess certain cost savings assertions on the Dept. of Education's FY17 Executive Order Cost Savings Certification.	\$ 546.00	0.3	\$ 163.80
6/14/2017	Lew, Matt	Meet with C. Kennedy (Deloitte) to discuss reconciliation of total asserted FY17 savings for the 59 agencies that provided certifications to update presentation slide.	\$ 546.00	0.3	\$ 163.80

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Lew, Matt	Call with A. Ahuja (McKinsey) to discuss analysis to be provided to bucket the FY17 asserted cost savings by category for the 12 in-scope agencies.	\$ 546.00	0.2	\$ 109.20
6/14/2017	Nguyen, Phuong	Prepare analysis of Accounts Payable Confirmation Summary presented on 6/13/17 with data on confirmed liabilities from the top 10 vendors.	\$ 429.00	2.6	\$ 1,115.40
6/14/2017	Pereira, Ravin	Meet with J. Lopez (BDO), to discuss the status of the outstanding document request for the Family agencies to obtain support for the cost savings assessment per the Executive Order requirements.	\$ 429.00	0.4	\$ 171.60
6/14/2017	Theocharidis, Costas	Meet with J. Lopez (BDO) to discuss status of requested supporting schedules for certified savings analysis-related outstanding items as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	0.3	\$ 152.10
6/14/2017	Velez, Juan	Discussion with M. Lew (Deloitte) regarding changes to the pending items, findings to be included in the Department of Transportation's certificate of savings presentation for compliance with Executive Order 1 of 2017.	\$ 366.00	1.6	\$ 585.60
6/14/2017	Velez, Juan	Revise agency level Savings Certifications information in advance of presentation to client in accordance with Executive Order 1 of 2017.	\$ 366.00	1.3	\$ 475.80
6/14/2017	Velez, Juan	Review Dept. of Correction regarding exceptions asserted with respect to cost savings in the certifications pursuant to Executive Order 1 of 2017.	\$ 366.00	1.3	\$ 475.80
6/14/2017	Velez, Juan	Call with M. Leon (Department of Correction) regarding the payroll savings asserted in the certifications.	\$ 366.00	0.8	\$ 292.80
6/15/2017	Gomez, Mildred	Update cost assessment tracker based on additional information/support received for trust positions as of 6/15 for Mental Health Department, to summarize total savings for FY17.	\$ 429.00	2.1	\$ 900.90
6/15/2017	Gomez, Mildred	Update schedule quantifying cancelled purchase orders, contracts, requisition orders received from Mental Health (ASSMCA).	\$ 429.00	0.9	\$ 386.10
6/15/2017	Kelley, Michael	Review analysis of disbursements by contract compared to original contract value to support asserted savings by the Department of Justice.	\$ 429.00	1.9	\$ 815.10
6/15/2017	Kelley, Michael	Prepare updated documentation request list (including sample of cancelled Purchase Orders, Contracts) related to the FY17 Executive Order Cost Savings Certification for the Department of Family based on discussions during in-person meeting with agency.	\$ 429.00	2.4	\$ 1,029.60
6/15/2017	Kelley, Michael	Prepare analysis of FY17 Executive Order Cost Savings detailing breakout of asserted savings by type (cancelled contracts / purchase orders, reduction of Confianza trust positions, reduction of operational expenses) for 12 in-scope agencies.	\$ 429.00	2.1	\$ 900.90

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Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Kennedy, Cade	Prepare schedule comparing asserted executive order cost savings with payroll reductions to document analysis in response to McKinsey request pertaining to cost management initiatives.	\$ 546.00	2.3	\$ 1,255.80
6/15/2017	Kennedy, Cade	Meet with C. Vazquez, J. Gotos (both BDO), M. Lew (Deloitte) to discuss strategy to research material executive cost savings asserted by agencies as part of executive order savings cost management initiative review.	\$ 546.00	0.4	\$ 218.40
6/15/2017	Kennedy, Cade	Analyze executive order costs savings overlap with sequestration for supplemental data provided by client to support response to McKinsey requests on cost management initiatives.	\$ 546.00	1.6	\$ 873.60
6/15/2017	Lew, Matt	Prepare grid matrix with dollar amounts to show specific dollar amounts by category for the FY17 Cost Savings assertions for the 12 in-scope agencies.	\$ 546.00	1.7	\$ 928.20
6/15/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to walk through FY17 Executive Order Cost Savings Analysis for the Department of Justice (DOJ), including calculation of asserted savings related to reduction of "Confianza" positions asserted on Certification.	\$ 546.00	1.4	\$ 764.40
6/15/2017	Lew, Matt	Review updated analysis related to review of FY17 Cost Savings for Dept. of Health to assess outstanding items related to supporting documentation to substantiate cancelled purchase orders, contracts.	\$ 546.00	1.4	\$ 764.40
6/15/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to discuss appendices to support workpaper analysis files for FY17 cost savings analysis files for 4 in-scope agencies.	\$ 546.00	1.3	\$ 709.80
6/15/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to walk through FY17 Executive Order Cost Savings Analysis for the Department of Family Affairs (ASUME), including outstanding items related to sample selections for FY17 asserted cost savings on Certification.	\$ 546.00	1.2	\$ 655.20
6/15/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to walk through FY17 Executive Order Cost Savings Analysis for the Environmental Quality Board (EQB), including supporting documentation for operational expense reductions.	\$ 546.00	0.9	\$ 491.40
6/15/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to review FY17 Executive Order Cost Savings Analysis for the Agency for Family & Children (ADFAN) to identify updates to asserted savings for operational expense reductions.	\$ 546.00	0.8	\$ 436.80
6/15/2017	Lew, Matt	Meet with T. Hurley (Deloitte) to discuss next steps to evaluate high dollar amounts in the operational expense reduction assertions for the Dept. of Transportation, Police Department, Administration of Family & Children (ADFAN).	\$ 546.00	0.7	\$ 382.20
6/15/2017	Lew, Matt	Meet with C. Vazquez, J. Gotos (both BDO), C. Kennedy (Deloitte) to discuss strategy to research material executive cost savings asserted by agencies.	\$ 546.00	0.4	\$ 218.40



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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Lew, Matt	Meet with C. Kennedy (Deloitte) to review additional slide for Oversight Board presentation that discloses certain issues with the Certifications received from the 12 in-scope agencies.	\$ 546.00	0.2	\$ 109.20
6/15/2017	Lew, Matt	Meet with C. Kennedy (Deloitte) to review discrepancies in cost savings by category for 3 in-scope agencies for slide in Oversight Board presentation.	\$ 546.00	0.4	\$ 218.40
6/15/2017	Lew, Matt	Meet with C. Vazquez, J. Gotos (both BDO), O. Rodriguez (PR - Hacienda - Auxiliary Secretary of Accounting) to discuss strategy for obtaining supporting documentation for operational expense savings assertions for the Dept. of Transportation, Police Dept., Agency of Family & Children (ADFAN).	\$ 546.00	0.3	\$ 163.80
6/15/2017	Nguyen, Phuong	Create analysis of workstreams detailing accomplishments of the week, next milestones/steps, issues for week ending 6/14.	\$ 429.00	1.3	\$ 557.70
6/15/2017	Nguyen, Phuong	Prepare analysis of Executive Order measures on Capital Expenditures in order to present to R. Maldonado (PR - Secretary of Treasury, CFO) to demonstrate cost savings to Oversight Board.	\$ 429.00	1.7	\$ 729.30
6/15/2017	Nguyen, Phuong	Create analysis of Agency Certification Details to assess fiscal year Cost Saving assertions from the Department of Transportation, Police Department, Mental Health Agency.	\$ 429.00	1.5	\$ 643.50
6/15/2017	Velez, Juan	Update ADFAN's presentation regarding cost savings for review by M. Lew(Deloitte) pursuant to Executive Order 1 of 2017.	\$ 366.00	1.7	\$ 622.20
6/15/2017	Velez, Juan	Update ADSEF's presentation regarding cost savings for review by M. Lew(Deloitte) pursuant to Executive Order 1 of 2017.	\$ 366.00	1.6	\$ 585.60
6/15/2017	Velez, Juan	Update ASUME's presentation regarding cost savings for review by M. Lew(Deloitte) pursuant to Executive Order 1 of 2017.	\$ 366.00	1.3	\$ 475.80
6/15/2017	Velez, Juan	Prepare appendixes of operational, payroll expense savings exhibits for presentations regarding the in-scope agencies' asserted cost savings, pursuant to Executive Order 1 of 2017.	\$ 366.00	0.9	\$ 329.40
6/16/2017	Kelley, Michael	Update analysis for mental health agency (ASSMCA) based on additional information related to its operational expense budget surplus projection at 6/30 to support its FY17 cost certification.	\$ 429.00	2.3	\$ 986.70
6/16/2017	Kelley, Michael	Prepare analysis of cancelled Purchase Orders, Contracts, samples related to the FY17 Executive Order Cost Savings Certification for the Department of Police.	\$ 429.00	0.9	\$ 386.10
6/16/2017	Kennedy, Cade	Build workplan for executive order workstream for project management purposes to support cost management initiatives.	\$ 546.00	0.6	\$ 327.60

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Date	Professional	Description	Rate	Hours	Fees
6/16/2017	Lew, Matt	Review cost savings analysis file for the Environmental Quality Board (EQB), to assess outstanding items related to cancelled contracts, personnel reduction in order to assess FY17 cost savings assertions.	\$ 546.00	1.3	\$ 709.80
6/16/2017	Velez, Juan	Consolidate cancelled contracts, purchase orders, requisition orders' database by individual agencies in order to analyze data for agencies for the asserted savings pursuant to Executive Order 1 of 2017.	\$ 366.00	1.3	\$ 475.80
6/19/2017	Kelley, Michael	Meet with C. Kennedy, M. Gomez, J. Velez (all Deloitte) to discuss contract process flows to be discussed with J. Aponte (Office of Management Budgeting) in order to complete contract savings.	\$ 429.00	0.3	\$ 128.70
6/19/2017	Kelley, Michael	Update analysis of cancelled purchase orders (PO's) provided by Department of Environmental Quality to explain variances with PO's identified as supporting documentation for cost savings certification.	\$ 429.00	2.1	\$ 900.90
6/19/2017	Kelley, Michael	Prepare analysis of cancelled Purchase Orders, Contracts samples related to the FY17 Executive Order Cost Savings Certification for the Department of Justice.	\$ 429.00	1.9	\$ 815.10
6/19/2017	Kelley, Michael	Update analysis of cost savings certifications based on discussion with A. Muniz (Environmental Quality) for FY 17 cost savings.	\$ 429.00	2.4	\$ 1,029.60
6/19/2017	Kennedy, Cade	Meet with T. Hurley, R. Cortez, M. Lew (all Deloitte) to discuss executive order work plan, next steps, deliverable time table.	\$ 546.00	0.3	\$ 163.80
6/19/2017	Kennedy, Cade	Analyze executive order asserted savings based on supplemental data provided by client for largest savings asserted in support of cost management initiatives.	\$ 546.00	0.6	\$ 327.60
6/19/2017	Lew, Matt	Review updated documentation received from the Administration of Family & Children (ADFAN) to assess adequacy to support FY17 operational cost savings reduction assertions.	\$ 546.00	1.7	\$ 928.20
6/19/2017	Lew, Matt	Review current documentation received from Department of Police for its FY17 Executive Order Cost Savings Certification in preparation for meeting with Agency to walk-through operational cost savings on June-20.	\$ 546.00	1.4	\$ 764.40
6/19/2017	Lew, Matt	Review the Requisition Order (RO) to Purchase Order (PO) to Invoice to Disbursement process flow map for the Department of Education to assess key control weaknesses in current process.	\$ 546.00	1.2	\$ 655.20
6/19/2017	Lew, Matt	Draft email to R. Cortez (Deloitte) to outline asserted high dollar "operational cost savings" related to the FY17 Executive Order for the Departments of Education, Police, Family & Children (ADFAN), Mental Health (ASSMCA).	\$ 546.00	0.9	\$ 491.40

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Lew, Matt	Review projection as of June-14 with an updated projected budget with April-2017 actuals received from Department of Transportation (DTOP) to support its projected operating expense surplus asserted in its FY17 Executive Order Cost Savings Certification.	\$ 546.00	0.8	\$ 436.80
6/19/2017	Lew, Matt	Prepare list of questions for Department of Transportation (DTOP) Agency personnel to understand the methodology behind the operational cost savings projected year-end budget surplus asserted on the Agency's FY17 Executive Order Cost Savings Certification.	\$ 546.00	0.7	\$ 382.20
6/19/2017	Lew, Matt	Meet with R. Cortez, C. Kennedy, T. Hurley (all Deloitte) to discuss priorities for updating analyses related to asserted savings associated with the FY17 Executive Order Cost Savings Certification.	\$ 546.00	0.3	\$ 163.80
6/19/2017	Theocharidis, Costas	Respond to M. Lew's (Deloitte) email regarding status of Cost Savings Certification Analysis performed for Dept. of Education, Dept. of Health as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	0.2	\$ 101.40
6/19/2017	Velez, Juan	Meeting with O. Hernandez (BDO) for an update regarding the information provided by the agencies for the Cost Savings Certifications to comply to Executive Order 1 of 2017.	\$ 366.00	1.8	\$ 658.80
6/19/2017	Velez, Juan	Evaluate samples selected to obtain underlying support regarding Confianza payroll savings information provided by M. Leon (Department of Correction) for cost certification purposes to comply with Executive Order 1 of 2017.	\$ 366.00	1.6	\$ 585.60
6/20/2017	Cortez, Berto	Meeting with BDO, T. Hurley, O. Rodriguez to discuss cost certification process, including accounts payable data request information received.	\$ 585.00	0.9	\$ 526.50
6/20/2017	Cortez, Berto	Meet with M. Lew, T. Hurley, C. Kennedy (all Deloitte) to discuss frozen funds (unused budget) related to asserted cost savings from discussions with Police Department.	\$ 585.00	0.3	\$ 175.50
6/20/2017	Harris, Andy	Review analysis of Cost Savings Certification to identify outstanding items needed to substantiate agency savings.	\$ 621.00	1.3	\$ 807.30
6/20/2017	Kelley, Michael	Update cost savings analysis for the Dept. of Education, to include savings associated with cancelled Purchase Orders, Requisition Orders, Contracts, to validate asserted savings as well as present reconciliations to the respective agency personnel	\$ 429.00	0.9	\$ 386.10
6/20/2017	Kelley, Michael	Meet with J. Velez ( Deloitte) to discuss cost savings certifications analyses for Dept. of Transportation as of 6/19.	\$ 429.00	0.7	\$ 300.30
6/20/2017	Kennedy, Cade	Meet with O. Hernandez (BDO), S. Clemente, M. Reyes (PR Police Dept.), M. Lew (Deloitte) to discuss executive order savings supporting data, address questions on analysis.	\$ 546.00	1.6	\$ 873.60

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Kennedy, Cade	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting), M. Lew (Deloitte) to discuss the freezing of funds associated with unused budget for the Police Dept. as part of executive order asserted savings review.	\$ 546.00	0.2	\$ 109.20
6/20/2017	Kennedy, Cade	Meet with R. Cortez, M. Lew, M. Kelley, J. Velez, V. Valencia, C. Theoharidis, R. Pereira, M. McCabe (all Deloitte) to discuss work plan as of June-20 including milestones for Executive Order Cost Savings Certification testing, Contracts Management, Accounts Payable process flow, Payroll analysis.	\$ 546.00	0.7	\$ 382.20
6/20/2017	Kennedy, Cade	Prepare for meetings with DTOP, Police, ASSMCA to review asserted executive order savings as part of the executive order cost savings review.	\$ 546.00	1.4	\$ 764.40
6/20/2017	Kennedy, Cade	Meet with Policia, M. Lew (Deloitte), J. Gotos, O. Hernandez (both BDO) to review executive order asserted savings.	\$ 546.00	1.6	\$ 873.60
6/20/2017	Kennedy, Cade	Meet with Dept of Transportation (DTOP), M. Lew (Deloitte), J. Gotos, O. Hernandez (both BDO) to review executive order asserted savings.	\$ 546.00	1.8	\$ 982.80
6/20/2017	Kennedy, Cade	Research FY17 Executive Order cost savings to identify largest savings asserted to update report on executive order asserted savings review.	\$ 546.00	1.4	\$ 764.40
6/20/2017	Lew, Matt	Meet with J. Rodriguez, A. Rodriguez, M. Gonzalez (All - PR Department of Transportation), J. Gotos (BDO), O. Hernandez (BDO), C. Kennedy (Deloitte) to walk-through Agency's FY17 Executive Order Cost Savings Certification including cancelled contracts, payroll cuts, operational expenses.	\$ 546.00	1.9	\$ 1,037.40
6/20/2017	Lew, Matt	Meet with R. Morales (Mental Health Agency - PR ASSMCA), J. Gotos (BDO), O. Hernandez (BDO) & C. Kennedy (Deloitte) to review the Agency's FY17 Executive Order Cost Savings Certification including cancelled contracts, "economies" from federal funding subsidization, operational cost savings.	\$ 546.00	1.8	\$ 982.80
6/20/2017	Lew, Matt	Meet with O. Hernandez (BDO), E. Zayas, J. Rodriguez (both Puerto Rico - Dept. of Police), C. Kennedy (Deloitte) to discuss executive order savings supporting data, address questions on analysis related to projected FY17 operational budget surplus.	\$ 546.00	1.6	\$ 873.60
6/20/2017	Lew, Matt	Prepare updated documentation request list (including sample of cancelled Purchase Orders, Contracts) related to the FY17 Executive Order Cost Savings Certification for the Department of Police based on discussions during in-person meeting with agency.	\$ 546.00	1.6	\$ 873.60
6/20/2017	Lew, Matt	Review account level detail for asserted operational cost savings in PRIFAS (accounting system) report to assess whether it ties to Department of Police's FY17 Executive Order cost savings certification.	\$ 546.00	0.9	\$ 491.40

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Lew, Matt	Meet with C. Kennedy (Deloitte) to discuss issues related to the Mental Health (ASSMCA) agency's asserted cost savings related to contract savings, potential double-count of Confianza savings assertions, updated projection of operational expense budget surplus based on May actuals.	\$ 546.00	0.4	\$ 218.40
6/20/2017	Lew, Matt	Meet with R. Cortez, T. Hurley, C. Kennedy (all Deloitte) to discuss whether frozen funds (unused budget) are considered savings per Executive Order 001 - Section 5 (10% Operational Expense Reductions) as asserted by Police Department.	\$ 546.00	0.3	\$ 163.80
6/20/2017	Lew, Matt	Meet with C. Kennedy (Deloitte), O. Hernandez (BDO), J. Gotos (BDO) to discuss issue with the mental health agency's (ASSMCA) asserted cost savings based on projected full-year budget for FY17.	\$ 546.00	0.3	\$ 163.80
6/20/2017	Lew, Matt	Meet with O. Rodriguez (PR - Hacienda - Auxiliary Secretary of Accounting), C. Kennedy (Deloitte) to discuss the freezing of funds associated with unused budget for the Police Dept.	\$ 546.00	0.2	\$ 109.20
6/20/2017	Theocharidis, Costas	Meet with R. Cortez, M. Lew, C. Kennedy, J. Velez, V. Valencia, M. Kelly, R. Pereira, M. McCabe (all Deloitte) regarding the status, open items, action plans for the cost savings workstream, Executive Order Testing, Contracts, A/P workstreams, to prioritize client deliverables for presentation to O. Hernandez (Hacienda).	\$ 507.00	0.7	\$ 354.90
6/20/2017	Theocharidis, Costas	Draft email to E. Rivera (BDO at Dept. of Education) with follow-items in order to validate Confianza certified savings, employees who have not clocked in, subsequently terminated for the Dept. of Education, as part of client deliverable associated with Executive Order 2017-001.	\$ 507.00	0.2	\$ 101.40
6/20/2017	Valencia, Veronica	Meet with R. Cortez, M. Lew, C. Kennedy, J. Velez, V. Valencia, C. Theocharidis, R. Pereira, M. McCabe (all Deloitte) regarding status, open items, action plans for Executive Order Testing, Contracts, AP, and Payroll initiatives.	\$ 429.00	0.7	\$ 300.30
6/20/2017	Velez, Juan	Discussion with R. Cortez, M. Lew, C. Kennedy, M. Kelley, V. Valencia, C. Theocharidis, R. Pereira, M. McCabe (Deloitte) regarding the status, open items, action plans for Executive Order 1 Testing, Contracts, AP, Payroll.	\$ 366.00	0.7	\$ 256.20
6/21/2017	Kelley, Michael	Draft email to M. Lew (Deloitte) to outline asserted high dollar 'operational cost savings' related to the FY17 Executive Order for the Departments of Education, Police, Family & Children (ADFAN), Mental Health (ASSMCA).	\$ 429.00	0.6	\$ 257.40
6/21/2017	Kelley, Michael	Review analysis of projected budget with April-2017 actuals received from Agency of Family & Children (ADFAN) for its FY17 Executive Order Cost Savings Certification in preparation for meeting with Agency.	\$ 429.00	2.1	\$ 900.90

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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Kelley, Michael	Meet with C. Rosado (Mental health), A. Morales (Mental Health) to discuss the status of cost savings support for trust positions and reduction in operational expenditure.	\$ 429.00	0.3	\$ 128.70
6/21/2017	Kennedy, Cade	Research payroll cost savings overlap between executive order certification, payroll savings report to triangulate estimated savings for the Dept. of Education, as part of executive order cost management initiative review.	\$ 546.00	1.6	\$ 873.60
6/21/2017	Kennedy, Cade	Analyze Department of Transportation (DTOP) asserted savings to identify deficiencies, request additional support, as part of executive order asserted savings review.	\$ 546.00	2.9	\$ 1,583.40
6/21/2017	Kennedy, Cade	Analyze Police asserted savings to identify deficiencies, request additional support, as part of executive order asserted savings review.	\$ 546.00	1.2	\$ 655.20
6/21/2017	Lew, Matt	Prepare matrix analysis for inclusion in FY17 Executive Order Cost Savings presentation to show issues identified, specific examples from agency-provided supporting documentation, recommendations related to 12 in-scope Agencies.	\$ 546.00	3.2	\$ 1,747.20
6/21/2017	Lew, Matt	Prepare Appendix B of FY17 Executive Order Cost Savings Presentation detailing breakout of asserted operational savings in PRIFAS (accounting system) to support asserted savings for the Department of Police.	\$ 546.00	1.8	\$ 982.80
6/21/2017	Lew, Matt	Prepare Appendix A of FY17 Executive Order Cost Savings Presentation detailing breakout of asserted savings by type (cancelled contracts / purchase orders, reduction of Confianza trust positions, reduction of operational expenses) for 12 in-scope agencies.	\$ 546.00	1.3	\$ 709.80
6/21/2017	Lew, Matt	Review operating expense projection provided by BDO for Mental Health Agency (ASSMCA) to identify example of "plug" projection of operating expenses for June-2017 to achieve same level of cost savings asserted based on April's actuals.	\$ 546.00	0.9	\$ 491.40
6/21/2017	Lew, Matt	Update FY17 Executive Order Cost Savings presentation for the 12 in-scope agencies for "procedures performed" to include information obtained during detailed walk-through meetings with Depts. of Police, Transportation, Mental Health (ASSMCA).	\$ 546.00	1.3	\$ 709.80
6/21/2017	Lew, Matt	Review projected budget of operational expenses used to derive asserted savings provided by Dept. of Transportation (DTOP) to identify example where asserted savings are on a look-forward basis, as opposed to actual cuts already made.	\$ 546.00	0.9	\$ 491.40
6/21/2017	Lew, Matt	Update FY17 Executive Order Cost Savings table for the 12 in-scope agencies for Recertification of FY17 cost savings issued by the Dept. of Family & Children (ADFAN).	\$ 546.00	0.9	\$ 491.40

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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Lew, Matt	Review asserted savings by Department of Education (PRDE) along with operational budget to assess whether percentage of cost savings asserted complies with Section 5 of Executive Order OE-2017-01.	\$ 546.00	0.8	\$ 436.80
6/21/2017	Lew, Matt	Draft description of inconsistency of how agencies interpreted Section 4 of Executive Order OE-2017-01 related to the reduction of Confianza (trust) positions for inclusion in updated FY17 Executive Order Cost Savings Presentation.	\$ 546.00	0.8	\$ 436.80
6/21/2017	Lew, Matt	Update FY17 Executive Order Cost Savings presentation footnotes on summary of savings by agency to include commentary about operational savings for Departments of Police, Family, Administration of Family & Children (ADFAN).	\$ 546.00	0.4	\$ 218.40
6/21/2017	Lew, Matt	Meet with T. Hurley (Deloitte) to review current draft FY17 Executive Order Cost Savings Presentation for presentation to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.4	\$ 218.40
6/21/2017	Lew, Matt	Call with V. Valencia (Deloitte) to walk through detail for updated Cost Savings Certification related to the FY17 Executive Order to understand impact to asserted savings for Dept. of Family & Children (ADFAN).	\$ 546.00	0.3	\$ 163.80
6/21/2017	Lew, Matt	Meet with P. Nguyen (Deloitte) review edits to FY17 Executive Order Cost Savings Presentation, including changes to matrix of issues / examples / recommendations identified for 12 in-scope agencies.	\$ 546.00	0.3	\$ 163.80
6/22/2017	Cortez, Berto	Meeting with T. Hurley (Deloitte) to discuss cost certification findings for report to R. Maldonado (PR - Secretary of Treasury, CFO)	\$ 585.00	0.4	\$ 234.00
6/22/2017	Cortez, Berto	Evaluate updated agency cost certification data related to operational expense account surplus projections for the Mental Health Agency (ASSMCA) for inclusion in summary analysis.	\$ 585.00	1.1	\$ 643.50
6/22/2017	Cortez, Berto	Assess updated analysis of monthly spend by agency file for inclusion of data in cost certification deck.	\$ 585.00	1.1	\$ 643.50
6/22/2017	Cortez, Berto	Review updated analysis of cost certification savings submitted by ADFAN to understand quality of support provided.	\$ 585.00	0.9	\$ 526.50
6/22/2017	Hurley, Timothy	Review June-20 draft of the FY17 Executive Order Cost Savings Certification analysis for the 12 in-scope agencies to assess the types of deficiencies in supporting documentation provided by agencies to support asserted savings for presentation to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.6	\$ 372.60
6/22/2017	Hurley, Timothy	Meet with R. Maldonado R. Maldonado (PR - Secretary of Treasury, CFO) to present June-21 draft of Executive Summary to FY17 Executive Order Cost Savings Certification work including amounts checked with supporting documentation, nature of savings that could not be supported.	\$ 621.00	1.1	\$ 683.10



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Date	Professional	Description	Rate	Hours	Fees
6/22/2017	Kennedy, Cade	Meet with R. Cortez, T. Hurley, J. Doyle, M. Lew (Deloitte) to discuss updates to executive order analysis, strategize close out of analysis, report - multiple Deloitte attendees as all working on different pieces of cost management / assessment.	\$ 546.00	0.3	\$ 163.80
6/22/2017	Kennedy, Cade	Update documentation on executive order asserted savings for observations, recommendations.	\$ 546.00	1.7	\$ 928.20
6/22/2017	Kennedy, Cade	Analyze budgeted operating expense against asserted savings for in-scope agencies relating to executive order asserted savings review.	\$ 546.00	3.7	\$ 2,020.20
6/22/2017	Kennedy, Cade	Prepare report on findings regarding budgeted versus asserted executive order savings related to executive order asserted savings review.	\$ 546.00	2.8	\$ 1,528.80
6/22/2017	Kennedy, Cade	Meet with R. Guerra (Hacienda), M. Lew (Deloitte) to discuss historical spend data request for supplemental executive order savings analysis.	\$ 546.00	0.4	\$ 218.40
6/22/2017	Lew, Matt	Prepare reconciliation of amounts from PRIFAS (accounting system) as of June-20 with updated operational cost savings amount provided by Department of Police to assess asserted cost savings related to FY17 Executive Order Section 5.	\$ 546.00	2.2	\$ 1,201.20
6/22/2017	Lew, Matt	Update FY17 Executive Order Cost Savings Presentation for edits made by R. Cortez (Deloitte), specifically related to recommendations based on initial analysis of what may be requested of agencies for future cost savings checks.	\$ 546.00	1.7	\$ 928.20
6/22/2017	Lew, Matt	Prepare memo documenting specific processes, issues with supporting documentation provided by agencies to support asserted cost savings related to Executive Order (OE-2017-01).	\$ 546.00	1.9	\$ 1,037.40
6/22/2017	Lew, Matt	Review updated FY17 Executive Order Cost Savings Certification provided by the Department of Police to assess changes to asserted savings related to operational expenses, reduction of Confianza (trust) positions.	\$ 546.00	1.3	\$ 709.80
6/22/2017	Lew, Matt	Prepare Appendix F to the FY17 Executive Order Cost Savings Presentation to show the savings asserted by the Mental Health Agency (ASSMCA) related to "economies" - subsidization by social security related to unused capacity.	\$ 546.00	1.2	\$ 655.20
6/22/2017	Lew, Matt	Prepare Appendix G to the FY17 Executive Order Cost Savings Presentation to identify / document why the asserted savings related to the deferral of medical supply purchases asserted by the Department of Health may not meet the standard set forth in the operational expense reduction (Section 5) requirement of the Executive Order.	\$ 546.00	0.9	\$ 491.40

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Date	Professional	Description	Rate	Hours	Fees
6/22/2017	Lew, Matt	Meet with C. Kennedy (Deloitte), R. Guerra (Hacienda - Finance) to discuss available reports that may be run out of PRIFAS (accounting system) to show actual spend to-date for FY17 by agency, including key timing issues related to payroll.	\$ 546.00	0.6	\$ 327.60
6/22/2017	Lew, Matt	Meet with O. Hernandez (BDO), J. Gatos (BDO) to discuss funds "frozen" by Hacienda for Dept. of Police to assess impact to asserted operational cost savings for agency.	\$ 546.00	0.6	\$ 327.60
6/22/2017	Lew, Matt	Meet with T. Hurley (Deloitte) to review the draft of the FY17 Executive Order Cost Savings Presentation, including key observations identified for supporting documentation provided by the 12 in-scope agencies to support asserted savings.	\$ 546.00	0.7	\$ 382.20
6/22/2017	Lew, Matt	Meet with T. Hurley, J. Doyle, R. Cortez, C. Kennedy (Deloitte) to discuss updates, additional analyses to include in FY17 Executive Order Cost Savings Presentation, to show trend of spend by agencies in first half FY17 v. second half FY17.	\$ 546.00	0.4	\$ 218.40
6/22/2017	Lew, Matt	Call with C. Colon (Diego Robles & Associates) to go through updated FY17 Executive Order Cost Savings certification provided by Administration of Family & Children (ADFAN) to understand whether savings are projected for balance of fiscal year.	\$ 546.00	0.6	\$ 327.60
6/22/2017	Lew, Matt	Meet with C. Kennedy (Deloitte) to walk-through analysis of amount of asserted cost savings provided to comply with Section 5 of Executive Order (OE-2017-01) related to reduction of 10% in operational expenses.	\$ 546.00	0.7	\$ 382.20
6/22/2017	Lew, Matt	Meet with O. Rodriguez (PR - Hacienda - Auxiliary Secretary of Accounting) to discuss oversight of additional expenditures by Dept. of Police to support asserted cost savings (unused budget) for remainder of FY17.	\$ 546.00	0.4	\$ 218.40
6/22/2017	Theocharidis, Costas	Compile certified savings validation issues for Dept. of Education, Dept. of Health as part of the Cost Certification Analysis per request by M. Lew (Deloitte) in order to share with the client current deficiencies (lack of supporting documentation), discrepancies in the savings numbers between agency certifications, supporting schedules.	\$ 507.00	1.4	\$ 709.80
6/23/2017	Cortez, Berto	Revise agency specific cost savings analysis deck, to include supporting documentations related to budget cuts for the Dept. of Corrections, based on client feedback, per Executive Order Mandate	\$ 585.00	1.3	\$ 760.50
6/23/2017	Kennedy, Cade	Draft email to R. Guerra (Hacienda) to document, check on data request to progress historical spend analysis related to executive order asserted savings review.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Description	Rate	Hours	Fees
6/23/2017	Lew, Matt	Meet with R. Maldonado R. Maldonado (PR - Secretary of Treasury, CFO), T. Hurley (Deloitte) to go through FY17 Executive Order Cost Savings Presentation including key observations made during review of supporting documentation provided by 12 in-scope agencies.	\$ 546.00	0.6	\$ 327.60
6/23/2017	Lew, Matt	Draft email documenting key points from call with C. Colon (Diego Robles & Associates) to check on the update of asserted cost savings related to the Executive Order for the Agency of Family & Children (ADFAN).	\$ 546.00	0.3	\$ 163.80
6/23/2017	Lew, Matt	Meet with C. Theocharidis (Deloitte) to go through asserted savings made by Department of Education for utilities (water / electricity) that were cancelled for 161 closed schools.	\$ 546.00	0.2	\$ 109.20
6/23/2017	Lew, Matt	Update FY17 Executive Order Cost Savings Presentation for comments from T. Hurley (Deloitte) specifically related to "Executive Summary" slide.	\$ 546.00	0.3	\$ 163.80
6/23/2017	Lew, Matt	Prepare Appendix H to the FY17 Executive Order Cost Savings Presentation to show detail of asserted cost savings made by Department of Education for discontinuation of utilities (water / electricity) for 161 closed schools.	\$ 546.00	1.3	\$ 709.80
6/23/2017	Lew, Matt	Prepare Appendix E to the FY17 Executive Order Cost Savings Presentation to show how the asserted savings provided by the Mental Health Agency (ASSMCA) based on projected budget surplus did not change from April to May after inclusion of April actuals.	\$ 546.00	1.2	\$ 655.20
6/23/2017	Lew, Matt	Review documentation (purchase orders, contracts) sent over by the Puerto Rican Police Department (PRPD) to support asserted FY17 Executive Order cost savings assertions related to cancelled contracts.	\$ 546.00	1.1	\$ 600.60
6/23/2017	Lew, Matt	Update FY17 Executive Order Cost Savings Presentation to include a breakout of agencies that have not submitted FY17 Executive Order Cost Savings Certifications related to Executive Order (Sections 4, 5) as of June-15.	\$ 546.00	1.1	\$ 600.60
6/23/2017	Lew, Matt	Call with O. Hernandez (BDO) to discuss revised certification sent over by the Department of Transportation (DTOP) related to the Executive Order Fiscal Control measures - including issues related to the reconciliation of operating expenses to projected FY17 savings in supporting documentation.	\$ 546.00	0.9	\$ 491.40
6/23/2017	Lew, Matt	Prepare Appendix I to the FY17 Executive Order Cost Savings Presentation to show the variance in FY17 cost savings assertions by the Administration for Family & Children (ADFAN) between the Cost Savings Certification submitted in May vs. updated June-18 submission.	\$ 546.00	0.8	\$ 436.80

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Date	Professional	Description	Rate	Hours	Fees
6/23/2017	Valencia, Veronica	Meet with J. Velez (Deloitte) to discuss the adequacy of DTOP's cost savings supporting documentation to validate asserted cost savings per the Executive Order	\$ 429.00	0.9	\$ 386.10
6/24/2017	Lew, Matt	Review updated FY17 Executive Order Cost Savings Certification provided by Diego Robles & Associates for the Administration of Family Socioeconomic Development (ADSEF) to assess the changes with the original Certification submitted in early June.	\$ 546.00	0.8	\$ 436.80
6/25/2017	Lew, Matt	Prepare analysis to show the differences in asserted FY17 cost savings for the 4 agencies (Dept. of Transportation, Dept. of Police, Administration of Family & Children, Administration of Socioeconomic Development of Family) that submitted re-certifications related to Executive Order 001 (Sections 4 / 5).	\$ 546.00	1.4	\$ 764.40
6/25/2017	Lew, Matt	Review revised FY17 Executive Order Cost Savings certification provided by Dept. of Transportation to assess changes in projected budget surplus for FY17 cost savings.	\$ 546.00	1.2	\$ 655.20
6/25/2017	Lew, Matt	Prepare reconciliation of detail received from PRIFAS (accounting system) with the detail provided by the Dept. of Police as of June-22 to support its asserted cost savings for operation expense accounts.	\$ 546.00	1.1	\$ 600.60
6/26/2017	Cortez, Berto	Meet with O. Hernandez (BDO), J. Gotos (BDO) to assess discrepancies in supporting data provided by Dept. of Transportation FY17 cost savings.	\$ 585.00	0.4	\$ 234.00
6/26/2017	Cortez, Berto	Review FY17 cost savings analysis for Dept. of Police with updated balances from PRIFAS accounting system to provide comments on additional support needed.	\$ 585.00	0.6	\$ 351.00
6/26/2017	Cortez, Berto	Review reconciliation analysis between asserted agency cost savings with the re-certified amounts from Departments of Transportation, Police, Family & Children, Family).	\$ 585.00	0.6	\$ 351.00
6/26/2017	Cortez, Berto	Review police department analysis of asserted savings to provide comments on additional data to request for support.	\$ 585.00	0.7	\$ 409.50
6/26/2017	Cortez, Berto	Review analysis of ASSMCA asserted savings to evaluate adherence to requirements under executive order 2017-001.	\$ 585.00	0.6	\$ 351.00
6/26/2017	Cortez, Berto	Review analysis of agency level historical spend data as part of executive order savings review to provide comments on additional support required.	\$ 585.00	0.6	\$ 351.00
6/26/2017	Kelley, Michael	Update the cost savings analysis with trust position savings for the Dept. of Health, in order to validate asserted savings prior to presenting findings to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	2.7	\$ 1,158.30
6/26/2017	Kelley, Michael	Prepare supplementary schedule for matrix analysis of FY17 Asserted Cost Savings for 12 in-scope agencies to include specific items included on Certifications per request of McKinsey.	\$ 429.00	2.7	\$ 1,158.30

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6/26/2017	Lew, Matt	Update FY17 Executive Order cost savings analysis to include the target savings related to the 10% operational expense reduction to comply with the Executive Order (EO - Section 5).	\$ 546.00	0.9	\$ 491.40
6/26/2017	Lew, Matt	Meet with O. Hernandez (BDO), J. Gotos (BDO) to discuss supporting documentation provided by Dept. of Transportation for revised FY17 cost savings.	\$ 546.00	0.7	\$ 382.20
6/26/2017	Lew, Matt	Call with G. Hernandez (Diego Robles & Associates) to discuss the changes to projected operational expense reductions in revised certification by ADSEF (Admin of Family Socioeconomic Development).	\$ 546.00	0.4	\$ 218.40
6/26/2017	Lew, Matt	Meet with V. Valencia (Deloitte) to discuss email submitted as supporting documentation for asserted savings for closed schools submitted by the Dept. of Education.	\$ 546.00	0.3	\$ 163.80
6/26/2017	Lew, Matt	Update detailed narrative for FY17 cost savings for Dept. of Police for updated balances in PRIFAS accounting system projected as surplus by fiscal year-end (6/30/17).	\$ 546.00	2.4	\$ 1,310.40
6/26/2017	Lew, Matt	Prepare bridge analysis to reconcile the original amounts asserted as cost savings associated with the FY17 Executive Order with the amounts with the re-certifications from the 4 agencies (Dept. of Transportation, Dept. of Police, Administration of Family & Children, Administration of Socioeconomic Development of Family).	\$ 546.00	2.3	\$ 1,255.80
6/26/2017	Lew, Matt	Update detailed narrative for FY17 cost savings for Mental Health Agency (ASSMCA) for asserted savings related to "economies" related to social security subsidies received on a monthly basis.	\$ 546.00	1.6	\$ 873.60
6/26/2017	Valencia, Veronica	Prepare analysis of cost savings certification from ADFAN to identify cost savings identified versus expected.	\$ 429.00	1.3	\$ 557.70
6/26/2017	Valencia, Veronica	Prepare analysis of cost savings certification from the Department of Education to assess largest areas for potential cost savings.	\$ 429.00	1.6	\$ 686.40
6/27/2017	Cortez, Berto	Review consolidated analysis of the individual detailed narratives for the 12 in-scope agencies to evaluate asserted savings compared to requirements of the executive order.	\$ 585.00	1.1	\$ 643.50
6/27/2017	Cortez, Berto	Meet with O. Hernandez, C. Vazquez, J. Gotos, C. Kennedy (Deloitte), M. Lew (Deloitte) to discuss FY 17 draft analysis of asserted cost savings for 12 in-scope agencies.	\$ 585.00	0.6	\$ 351.00
6/27/2017	Cortez, Berto	Meet with C. Vazquez, O. Hernandez, J. Gotos (BDO), M. Lew (Deloitte) to discuss draft presentation of asserted FY17 cost savings for the Dept. of Education.	\$ 585.00	0.4	\$ 234.00
6/27/2017	Kelley, Michael	Update analysis of supplementary schedule for matrix for FY17 Asserted Cost Savings for 12 in-scope agencies to include specific items included on Certifications.	\$ 429.00	2.4	\$ 1,029.60

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6/27/2017	Kelley, Michael	Prepare cost savings analysis related to operational expense reduction suggested by the 'Environmental Quality Board' agency, to reconcile/validate asserted savings with supporting documentation	\$ 429.00	2.7	\$ 1,158.30
6/27/2017	Kelley, Michael	Update analysis of FY17 Executive Order Cost Savings related to reduction in operational expenses, spending on purchases to be presented to AAFAF, McKinsey.	\$ 429.00	1.1	\$ 471.90
6/27/2017	Kelley, Michael	Meet with M. Lew (Deloitte) to discuss requirements to analyze disbursements against contracts to support FY17 cost savings asserted by Dept. of Transportation.	\$ 429.00	0.3	\$ 128.70
6/27/2017	Kennedy, Cade	Analyze police department asserted savings to update deliverable on executive order 2017-001.	\$ 546.00	2.4	\$ 1,310.40
6/27/2017	Kennedy, Cade	Analyze Mental Health Agency's (ASSMCA) asserted savings related to 'hogares' (economies on unused capacity) to update Executive Order 2017-001 analysis.	\$ 546.00	2.1	\$ 1,146.60
6/27/2017	Kennedy, Cade	Prepare comparative analysis of historical spend in FY16 to FY17 year-to-date to assess reduction in spend to supplement executive order asserted savings review.	\$ 546.00	3.2	\$ 1,747.20
6/27/2017	Lew, Matt	Update FY17 cost savings analysis to split asserted cost savings for 12 in-scope agencies into 3 categories: 1) amounts supported; 2) amounts projected as budget surplus; 3) amounts without supporting documentation.	\$ 546.00	2.6	\$ 1,419.60
6/27/2017	Lew, Matt	Update detailed narrative for the FY17 Executive Order cost savings analysis for the Mental Health Agency (ASSMCA) to identify the issue with the operational expense budget surplus projection remaining static from month-to-month.	\$ 546.00	1.4	\$ 764.40
6/27/2017	Lew, Matt	Update detailed narrative for FY17 cost savings for Admin of Socioeconomic Development of Families (ADSEF) for operational expense budget surplus projections.	\$ 546.00	1.4	\$ 764.40
6/27/2017	Lew, Matt	Prepare consolidated analysis of the individual detailed narratives for the 12 in-scope agencies that assesses the amounts asserted as FY17 cost savings related to the Executive Order - Sections 4 / 5.	\$ 546.00	1.2	\$ 655.20
6/27/2017	Lew, Matt	Update detailed narrative for FY17 for Dept. of Education related to the payroll savings based on recommendations provided by O. Hernandez (BDO).	\$ 546.00	0.8	\$ 436.80
6/27/2017	Lew, Matt	Update "executive summary" slide of FY17 cost savings analysis to incorporate new amounts of FY17 asserted cost savings related to the re-certifications provided by 4 agencies.	\$ 546.00	0.8	\$ 436.80
6/27/2017	Lew, Matt	Meet with G. Hernandez (Diego Robles & Associates) to walk through the updated savings provided by the Admin. Of Socioeconomic Development of Families (ADSEF) to assess the changes with the original certification.	\$ 546.00	0.7	\$ 382.20

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6/27/2017	Lew, Matt	Review the Certification provided by the Dept. of Health to assess whether summary schedules related to cancelled purchase orders are subsets of amounts included in other line items.	\$ 546.00	0.7	\$ 382.20
6/27/2017	Lew, Matt	Meet with J. Gotos (BDO), O. Hernandez (BDO), C. Vazquez (BDO), C. Kennedy (Deloitte), R. Cortez (Deloitte) to review draft version of FY17 cost savings analysis for 12 in-scope agencies.	\$ 546.00	0.6	\$ 327.60
6/27/2017	Lew, Matt	Meet with J. Gotos (BDO), O. Hernandez (BDO), C. Vazquez (BDO), R. Cortez (Deloitte) to review draft version of detailed narrative for FY17 cost savings related to Dept. of Education.	\$ 546.00	0.4	\$ 218.40
6/27/2017	Theocharidis, Costas	Review the June 27 Dept. of Education payroll reports provided by BDO in order to understand the quantified impact of discrepancies noted between the agency-based STAFF employee roster, Hacienda-based RHUM employee roster for regular, transitory employees, per the cost savings requirements mentioned in the Executive Order.	\$ 507.00	0.6	\$ 304.20
6/28/2017	Cortez, Berto	Review updated FY17 cost savings analysis including additional cancelled contract savings provided by the Dept. of Transportation to assess whether support ties to certified savings.	\$ 585.00	1.2	\$ 702.00
6/28/2017	Cortez, Berto	Prepared assessment of additional supporting data needed from agencies based FY17 cost savings review.	\$ 585.00	0.4	\$ 234.00
6/28/2017	Kelley, Michael	Meet with M. Lew (Deloitte) to discuss exceptions identified related to sample of cancelled purchase orders related to the Dept. of Corrections FY17 cost savings certification.	\$ 429.00	0.4	\$ 171.60
6/28/2017	Kelley, Michael	Prepare analysis of FY17 cost savings assertions for Dept. of Justice to support "cancelled purchase order" amounts included to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	1.3	\$ 557.70
6/28/2017	Kelley, Michael	Update analysis of FY17 cost savings with information on Asserted Savings with based on Projected FYE (30-June-2017) budget surplus to be presented to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	2.1	\$ 900.90
6/28/2017	Kelley, Michael	Update analysis related to cost savings to reflect \$720,000 of savings for cancelled contracts provided by the Dept. of Transportation.	\$ 429.00	2.4	\$ 1,029.60
6/28/2017	Kennedy, Cade	Analyze historical spend data to supplement executive order asserted savings review for update for Hacienda.	\$ 546.00	3.1	\$ 1,692.60
6/28/2017	Lew, Matt	Review FY17 Executive Order Cost Savings narrative document compiled for the 7 in-scope agencies to identify changes in preparation to provide same to PROMESA financial advisors.	\$ 546.00	1.7	\$ 928.20



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6/28/2017	Lew, Matt	Update detailed FY17 Executive Order Cost Savings narrative document for Dept. of Police to include updated balances in the PRIFAS accounting system as of June-22 to support asserted savings.	\$ 546.00	1.3	\$ 709.80
6/28/2017	Lew, Matt	Update FY17 cost savings analysis for additional \$720,000 of savings related to cancelled contracts provided by the Dept. of Transportation.	\$ 546.00	1.2	\$ 655.20
6/28/2017	Lew, Matt	Review analysis related to cancelled contracts, purchase orders for Dept. of Corrections to assess adequacy to support asserted FY17 cost savings.	\$ 546.00	1.2	\$ 655.20
6/28/2017	Lew, Matt	Review updated workplan for the FY17 Executive Order Savings Certification analysis prepared by R. Cortez (Deloitte) to identify additional items for analysis related to payroll savings at the 12 in-scope agencies.	\$ 546.00	1.1	\$ 600.60
6/28/2017	Lew, Matt	Meet with T. Hurley (Deloitte), H. Marquez (Deloitte), R. Maldonado (PR - Secretary of Treasury, CFO), C. Perez (PR - Treasury) to review updated analysis of FY17 cost savings, items related to contracting.	\$ 546.00	0.9	\$ 491.40
6/28/2017	Lew, Matt	Prepare summary support one-pager to capture key points related to FY17 Executive Order Cost Savings analysis.	\$ 546.00	0.9	\$ 491.40
6/28/2017	Lew, Matt	Review email provided by Dept. of Health related to postponed purchase orders to assess impact on Agency's asserted savings as it relates to FY17 Executive Order Cost Savings certification.	\$ 546.00	0.9	\$ 491.40
6/28/2017	Lew, Matt	Meet with O. Rodriguez (PR - Hacienda - Auxiliary Secretary of Accounting), J. Gotos (BDO), O. Hernandez (BDO) to review summary analysis of FY17 cost savings review.	\$ 546.00	0.8	\$ 436.80
6/28/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to discuss exceptions identified related to sample of cancelled purchase orders related to the Dept. of Corrections FY17 Executive Order Cost Savings certification.	\$ 546.00	0.3	\$ 163.80
6/28/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to discuss analysis to analyze disbursements against contracts to support FY17 cost savings asserted by Dept. of Transportation.	\$ 546.00	0.3	\$ 163.80
6/28/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), C. Perez (Hacienda), T. Hurley, M. Lew (all Deloitte) to discuss executive order for recertification of professional service contracts.	\$ 546.00	0.9	\$ 491.40
6/29/2017	Cortez, Berto	Review updated analysis on historical spend, sequestration, asserted savings which compares agency results against executive order requirements.	\$ 585.00	0.9	\$ 526.50
6/29/2017	Cortez, Berto	Meet with M. Lew (Deloitte) to discuss FY17 Cost Saving updates, including recommendations related to go forward analyses of agency certification actions.	\$ 585.00	0.4	\$ 234.00
6/29/2017	Cortez, Berto	Meet with O. Hernandez, C. Vazquez, J. Gotos (BDO) regarding liabilities that could impact agency level year-end balances for Depts. Of Police, Mental Health, ADSEF.	\$ 585.00	1.9	\$ 1,111.50

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Kelley, Michael	Update analysis of FY17 Executive Order Cost Savings summary of savings by agency to include commentary about operational savings for all 12 in scope agencies to be presented to McKinsey.	\$ 429.00	2.3	\$ 986.70
6/29/2017	Kelley, Michael	Prepare analysis of exceptions identified related to sample of cancelled purchase orders related to the Dept. of Corrections FY17 cost savings certification.	\$ 429.00	1.6	\$ 686.40
6/29/2017	Kennedy, Cade	Prepare response related to executive order compliance findings related to for meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.2	\$ 655.20
6/29/2017	Kennedy, Cade	Update analysis on historical spend, sequestration, asserted savings, to incorporate supporting materials received from L. Juarbe (PR - Hacienda Accounting) for the Dept. of Health, in response to the Conway McKinsey's request on cost savings initiatives related to FY17 Executive Order	\$ 546.00	1.6	\$ 873.60
6/29/2017	Kennedy, Cade	Meet with O. Rodriguez (PR - Hacienda Accounting) to discuss agencies which have not submitted executive order savings certifications, check no response.	\$ 546.00	0.2	\$ 109.20
6/29/2017	Lew, Matt	Meet with J. Gotos (BDO), O. Hernandez (BDO), C. Vazquez (BDO) to discuss potential unrecorded liabilities that could affect year-end balances for Depts. Of Police, Mental Health & Admin. For Socioeconomic Family Development (ADSEF).	\$ 546.00	2.4	\$ 1,310.40
6/29/2017	Lew, Matt	Prepare one-page summary of key recommendations based on issues identified in review of FY17 Executive Order Cost Savings certifications for 12 in-scope agencies for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.4	\$ 764.40
6/29/2017	Lew, Matt	Review supporting documentation binder provided by Dept. of Education to assess whether additional cancelled purchase orders were included to support FY17 asserted savings.	\$ 546.00	1.1	\$ 600.60
6/29/2017	Lew, Matt	Review summary analysis of cancelled contracts for the Dept. of Transportation to assess whether the disbursements paid to-date align with the asserted savings on the agency's cost savings certification.	\$ 546.00	1.2	\$ 655.20
6/29/2017	Lew, Matt	Prepare slide for June-28 status report for R. Maldonado (PR - Secretary of Treasury, CFO) to include key items completed related to the FY17 Executive Order Cost Savings analysis, including the evaluation of revised certifications of FY17 savings submitted by 4 agencies.	\$ 546.00	0.9	\$ 491.40
6/29/2017	Lew, Matt	Update Executive Order FY17 Cost Savings one-page summary analysis based on comments from both T. Hurley (Deloitte), R. Cortez (Deloitte).	\$ 546.00	0.8	\$ 436.80
6/29/2017	Lew, Matt	Update FY17 Executive Order Cost Savings summary analysis to account for additional 2 agencies not required to submit FY17 Executive Order Cost Savings certifications.	\$ 546.00	0.9	\$ 491.40

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***FY17 Executive Order Cost Savings Certifications***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Lew, Matt	Meet with M. Kelley (Deloitte) to discuss changes to the FY17 Executive Order Cost Savings narrative document compiled for the 7 in-scope agencies.	\$ 546.00	0.7	\$ 382.20
6/29/2017	Lew, Matt	Review supporting documentation provided by Dept. of Transportation to assess whether letters to counterparties (vendors) indicating contract cancellations were included to support FY17 asserted savings.	\$ 546.00	0.9	\$ 491.40
6/29/2017	Lew, Matt	Update FY17 Executive Order Cost Savings one-page analysis to account for 2 agencies not required to submit FY17 Executive Order Cost Savings certifications to reflect agency compliance of cost certification submissions.	\$ 546.00	0.3	\$ 163.80
6/30/2017	Cortez, Berto	Review analysis of ASSMCA, Police Dept. asserted cost savings to compare against requirements established executive order in order to provide comments.	\$ 585.00	0.4	\$ 234.00
6/30/2017	Cortez, Berto	Review analysis of 6/30 PRIFAS schedule for ADSEF to evaluate reconciled variances noted in cost savings certificate as compared to requirements of FY17 Executive Order.	\$ 585.00	0.7	\$ 409.50
6/30/2017	Kelley, Michael	Meet with J. Velez (Deloitte) to discuss savings asserted that are not proportionate to Section 5 of OE-2017-001 in order to present to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	1.1	\$ 471.90
6/30/2017	Kennedy, Cade	Review updated asserted cost savings from police, ASSMCA departments regarding impact on cost savings related to executive order review.	\$ 546.00	0.9	\$ 491.40
6/30/2017	Lew, Matt	Prepare reconciliation of PRIFAS (accounting system) balances as of 6/30/17 for ADSEF (Admin of Family Socioeconomic Development) with account detail provided by Agency to understand variances to amounts asserted in FY17 Executive Order Cost Savings Certification.	\$ 546.00	1.7	\$ 928.20
6/30/2017	Lew, Matt	Call with J. Gotos (BDO) to discuss updated data provided from the PRIFAS accounting system for 3 agencies (Dept. of Police, Mental Health Agency, Admin of Socioeconomic Development of Families (ADSEF)) to support Fiscal Year End 2017 budget surpluses for their respective FY17 Executive Order Cost Savings Certifications.	\$ 546.00	0.4	\$ 218.40

**TOTAL JUNE STATEMENT PERIOD - FY17 EXECUTIVE ORDER COST SAVINGS** **538.7 \$ 268,794.00**

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Doyle, John	Meet with T. Hurley (Deloitte), A. Harrs (Deloitte), C. Young (Deloitte) to develop work plan for OMB to support FY18 budget submission, diligence process requested by PROMESA Board.	\$ 585.00	1.7	\$ 994.50
6/1/2017	Doyle, John	Meet with T. Hurley (Deloitte), C. Young (Deloitte) to discuss the development of an implementation plan (reporting cadence, variance analysis, approval process) related to the FY18 budget.	\$ 585.00	1.6	\$ 936.00
6/1/2017	Doyle, John	Meet with T. Hurley (Deloitte), C. Young (Deloitte) to discuss compilation of monthly budget reporting package for FY18 to provide visibility into variances by agency.	\$ 585.00	1.4	\$ 819.00
6/1/2017	Doyle, John	Call with A. Mendez (AAFAF), M. Sanchez (Conway MacKenzie), J. Aponte (OMB) to discuss structure, monthly reporting cadence, accountability requirements related to FY18 budget to comply with PROMESA Oversight Board guidelines.	\$ 585.00	1.3	\$ 760.50
6/1/2017	Doyle, John	Review initial draft of consolidated FY18 budget, including agency-level detail to assess completeness, understand year-over-year variances at concept code (expense category) level.	\$ 585.00	2.3	\$ 1,345.50
6/1/2017	Gabb, James	Prepare analysis of non-allocated disbursements based on updated May 31 detail budget from OMB for inclusion in FY18 budget reconciliation.	\$ 546.00	2.8	\$ 1,528.80
6/1/2017	Gabb, James	Discuss Fiscal Plan to OMB budget reconciliation support with M. Sanchez (Conway MacKenzie) to address basis for line item changes.	\$ 546.00	2.4	\$ 1,310.40
6/1/2017	O'Neal, Emma	Prepare analysis to explain each change from 5/24 budget to 5/26 budget at an expense category level per E&Y budget due diligence request.	\$ 429.00	1.1	\$ 471.90
6/1/2017	O'Neal, Emma	Prepare analysis to explain each change from 5/26 budget to 5/27 budget, to be used as an adjustment tracking tool for OMB.	\$ 429.00	1.2	\$ 514.80
6/1/2017	O'Neal, Emma	Meet with J. Doyle, C. Pizzo, J. Gabb (Deloitte) to discuss budget work stream next steps, specifically the process for reviewing updated FY18 budgets, to prepare for meeting with OMB.	\$ 429.00	0.3	\$ 128.70
6/1/2017	O'Neal, Emma	Prepare analysis showing budget variances at both a concept (expense category) / object level in anticipation of EY budget variance questions.	\$ 429.00	1.2	\$ 514.80
6/1/2017	O'Neal, Emma	Meet with C. Pizzo (Deloitte) to discuss methodology behind budget-to-actual variance analysis to assess monthly surplus / overage.	\$ 429.00	0.4	\$ 171.60
6/1/2017	O'Neal, Emma	Update master budget analysis to include agency 6/01 Budget, in order to have the current information available to answer EY questions.	\$ 429.00	2.1	\$ 900.90
6/1/2017	O'Neal, Emma	Update budget adjustment analysis to capture additional adjustments made to FY18 Dept. of Education budget since 05/26 to answer EY questions.	\$ 429.00	1.9	\$ 815.10
6/1/2017	O'Neal, Emma	Review 06/05 FY18 budget to assess completeness of all agency-level adjustments, as requested by OMB.	\$ 429.00	0.3	\$ 128.70

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Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Pizzo, Chris	Review report summarizing analysis performed by budget work stream thru May e.g. comparison of FY17 to FY18 budgets by Agency / Fund / Concept / Program / Object, comparison of budget savings vs target, to check that report captures all relevant information	\$ 546.00	2.2	\$ 1,201.20
6/1/2017	Pizzo, Chris	Update the due diligence schedules related to the Fiscal Agency and Financial Advisory Authority (FAFAA) analysis of the "Right Sizing Cost, Reduction Targets" to support the changes to the FY18 budget by OMB.	\$ 546.00	1.9	\$ 1,037.40
6/1/2017	Pizzo, Chris	Update the due diligence list related to the AAFAF reconciliation between the FY18 Fiscal Plan to the FY18 OMB Budget to reflect the changes in the previous iterations of the budget.	\$ 546.00	1.2	\$ 655.20
6/1/2017	Pizzo, Chris	Update the documentation of the due diligence files related to the Component Unit analysis in the FY18 OMB Budget to update analysis for OMB.	\$ 546.00	0.9	\$ 491.40
6/1/2017	Pizzo, Chris	Update the schedule of supporting reports created as part of the analysis of the FY18 OMB Budget to provide data to OMB.	\$ 546.00	0.5	\$ 273.00
6/1/2017	Pizzo, Chris	Meeting with E. O'Neal (Deloitte) to review the schedule of adjustments to the FY18 OMB Budget to incorporate changes into the FY18 budget.	\$ 546.00	0.4	\$ 218.40
6/1/2017	Pizzo, Chris	Review schedule from OMB of PayGo by Agency that was prepared to assess supporting detail provided.	\$ 546.00	0.4	\$ 218.40
6/2/2017	Doyle, John	Meet with J. Gabb (Deloitte), A. Singh (Deloitte), C. Pizzo (Deloitte) to discuss list of items related to diligence of the FY18 budget requested by PROMESA Board Advisor - E&Y.	\$ 585.00	0.7	\$ 409.50
6/2/2017	Gabb, James	Discuss mapping of FY18 budget line items into the Fiscal Plan with OMB leadership (R Maldonado) to explain line items affected by changes.	\$ 546.00	1.9	\$ 1,037.40
6/2/2017	Gabb, James	Update supporting schedules by agency for revised OMB budget detail file dated May 31.	\$ 546.00	1.3	\$ 709.80
6/2/2017	O'Neal, Emma	Review 06/02 FY18 budget to check variances against 06/05 FY18 budget to check whether variances tie-out to agency-level adjustments.	\$ 429.00	0.7	\$ 300.30
6/2/2017	O'Neal, Emma	Review reconciliation of 06/02 Budget to Fiscal Plan to assess methodology, adjustments per EY request.	\$ 429.00	0.7	\$ 300.30
6/2/2017	O'Neal, Emma	Review memo documenting procedures used in compiling FY18 budget, review processes in anticipation of questions from PROMESA Board advisors about methodology for completion.	\$ 429.00	0.4	\$ 171.60
6/2/2017	O'Neal, Emma	Update FY18 budget procedures analysis to include budget vs. fiscal plan target data in anticipation of questions from PROMESA Board Advisors.	\$ 429.00	0.8	\$ 343.20
6/2/2017	Pizzo, Chris	Update the due diligence files related to the FY18 OMB Budget work performed to support budget changes by OMB.	\$ 546.00	3.1	\$ 1,692.60

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/3/2017	Gabb, James	Update supporting personnel schedules by employee category to include agency level data for revised OMB budget detail file.	\$ 546.00	0.8	\$ 436.80
6/3/2017	Pizzo, Chris	Call with J. Gabb (Deloitte), A. Mendez Rosado (Associate Director - AAFAF) regarding updates to the reconciliation of the FY18 Fiscal Plan to the FY18 OMB Budget in order to prepare analyses at request of E&Y.	\$ 546.00	0.5	\$ 273.00
6/5/2017	Doyle, John	Review analysis provided by third party to understand source of cash flow variances between FY17 / FY18, assess potential impact to FY18 budget.	\$ 585.00	1.9	\$ 1,111.50
6/5/2017	Doyle, John	Prepare initial breakout of FY18 budgeted payroll for top-10 agencies to assess the approximate decrease year-over-year specifically related to reduction of personnel costs.	\$ 585.00	1.9	\$ 1,111.50
6/5/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss updates to the FY18 budget based on additional payroll data received from agencies, budget-to-actual reporting structure, cash flow reporting requirements outlined by PROMESA Board.	\$ 585.00	0.8	\$ 468.00
6/5/2017	Doyle, John	Meet with J. Marrero (OMB Director), J. Aponte (OMB Contractor), R. Maldonado (OMB Deputy Director) to review status of E&Y FY18 budget diligence requests.	\$ 585.00	0.6	\$ 351.00
6/5/2017	Doyle, John	Review updated draft reconciliation of the Fiscal Plan to the FY18 preliminary budget to assess key gaps in meeting cost reduction targets set forth by the PROMESA Board.	\$ 585.00	1.1	\$ 643.50
6/5/2017	Gabb, James	Review FY18 Fiscal Plan supporting information provided by Conway McKenzie for inclusion of line item data in budget reconciliation.	\$ 546.00	2.1	\$ 1,146.60
6/5/2017	Gabb, James	Discuss Fiscal Plan to OMB budget reconciliation with A. Mendes (AAFAF) / C. Guzman (AAFAF) to assess line item changes in May 31 detail budget from OMB.	\$ 546.00	2.2	\$ 1,201.20
6/5/2017	O'Neal, Emma	Meet with J. Doyle (Deloitte), J. Gabb (Deloitte) to discuss updates to the FY18 OMB budget due diligence files to prepare for meeting with EY.	\$ 429.00	2.4	\$ 1,029.60
6/5/2017	O'Neal, Emma	Review analysis showing budget variances (as at 06/01) to assess data from latest budget (06/05).	\$ 429.00	1.1	\$ 471.90
6/5/2017	O'Neal, Emma	Update analysis comparing payroll data from various sources to reflect actual salaries paid by Hacienda in January 2017, to assess actual payroll vs. budget payroll.	\$ 429.00	0.7	\$ 300.30
6/5/2017	O'Neal, Emma	Update FY18 budget procedures file to include commentary on component unit analysis to explain year-over-year variances.	\$ 429.00	0.6	\$ 257.40
6/5/2017	Pizzo, Chris	Meet with J. Doyle (Deloitte), J. Gabb (Deloitte), E. O Neal (Deloitte) to update the FY18 OMB internal budget due diligence files including internal supporting documentation based on the latest version of the budget	\$ 546.00	2.4	\$ 1,310.40
6/5/2017	Pizzo, Chris	Update the appendix to the FY18 OMB due diligence file to document budgetary changes at agency level.	\$ 546.00	2.1	\$ 1,146.60

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/5/2017	Pizzo, Chris	Create initial draft of workplan for the engagement including document request lists, procedures to be performed related to accounting, cash flow, actual to budget variance analysis.	\$ 546.00	1.1	\$ 600.60
6/5/2017	Pizzo, Chris	Review third party analysis of weekly cash flow reporting to identify budget related variances.	\$ 546.00	0.4	\$ 218.40
6/5/2017	Pizzo, Chris	Assess the reporting requirements related to weekly monthly actual cash revenues, expenditures, cash flows, monthly / quarterly actuals versus budget, Key Performance Indicators for each measure initiative.	\$ 546.00	0.4	\$ 218.40
6/6/2017	Doyle, John	Meet with M. Gonzalez, C. Frederiques, P. Solo (AAFAF), C. Sobrino (GDB), T. Hurley (Deloitte) to review supplemental list of diligence requests related to the FY18 budget requested by PROMESA Oversight Board.	\$ 585.00	1.9	\$ 1,111.50
6/6/2017	Doyle, John	Review OMB prepared analysis detailing updated FY18 budget breakout by agency, concept code (categories) prior to submission to E&Y as part of FY18 budget diligence.	\$ 585.00	1.8	\$ 1,053.00
6/6/2017	Doyle, John	Meet with A. Chepenik (E&Y) to walk-through latest consolidated list of PROMESA Oversight Board FY18 budget diligence requests to assess outstanding items, establish timing to provide requisite detail.	\$ 585.00	1.1	\$ 643.50
6/6/2017	Doyle, John	Meet with J. Aponte (OMB Director), M. Sanchez (Conway MacKenzie) to assess estimated FY18 budget cash liquidity forecast based on June-5 draft of budget.	\$ 585.00	1.8	\$ 1,053.00
6/6/2017	Doyle, John	Meet with J. Aponte (OMB) to discuss remaining open items related to FY18 budget diligence requested by E&Y.	\$ 585.00	0.7	\$ 409.50
6/6/2017	Doyle, John	Draft email to C. Frederiques (AAFAF) to address inquiries related to personnel costs by agency included in preliminary FY18 budget.	\$ 585.00	0.7	\$ 409.50
6/6/2017	Doyle, John	Meet with T. Hurley (Deloitte) to assess supplemental FY18 budget request items from AAFAF to identify items compiled for other advisors, additional information from agencies, additional analyses needed.	\$ 585.00	1.7	\$ 994.50
6/6/2017	Gabb, James	Analyze updated detail budget by agency by object file based on updated May 31 detail budget from OMB for identification of key line item changes.	\$ 546.00	2.8	\$ 1,528.80
6/6/2017	Gabb, James	Analyze payroll headcount data from Hacienda reporting system to add payroll data by category to analysis.	\$ 546.00	2.4	\$ 1,310.40
6/6/2017	O'Neal, Emma	Call with J. Gabb, C. Pizzo, A. Singh (all Deloitte) to discuss approach for satisfying FY18 non-personnel expense budget template request from McKinsey.	\$ 429.00	1.4	\$ 600.60
6/6/2017	O'Neal, Emma	Call with J. Doyle (Deloitte) to discuss availability of personnel data by agency to complete the personnel template request from McKinsey to assess FY18 payroll budget.	\$ 429.00	0.3	\$ 128.70



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/6/2017	O'Neal, Emma	Prepare analysis comparing headcount / salaries by employee type from FY17 to FY18 budget to highlight unexpected variances.	\$ 429.00	2.1	\$ 900.90
6/6/2017	O'Neal, Emma	Prepare analysis with headcount / salary / benefits for each of the 20 agencies to estimate fully-burdened projected payroll costs in FY18 requested by McKinsey.	\$ 429.00	2.9	\$ 1,244.10
6/6/2017	O'Neal, Emma	Review data provided by OMB outlining appropriations (allocated funds) under the custody of OMB to check whether the data ties back to the FY18 budget.	\$ 429.00	0.9	\$ 386.10
6/6/2017	Pizzo, Chris	Update FY18 OMB budget file to identify changes from FY17 to FY18 related to the McKinsey & Co. due diligence requests for non-personnel costs.	\$ 546.00	2.2	\$ 1,201.20
6/6/2017	Pizzo, Chris	Update FY18 OMB budget files related to budget entries to identify changes requiring additional analysis.	\$ 546.00	1.7	\$ 928.20
6/6/2017	Pizzo, Chris	Review work plan draft related to monthly, quarterly, annual agency financial reporting to understand reporting requirements.	\$ 546.00	1.3	\$ 709.80
6/6/2017	Pizzo, Chris	Update FY18 OMB budget due diligence file include supporting documentation from agencies to support budget changes.	\$ 546.00	1.1	\$ 600.60
6/6/2017	Pizzo, Chris	Review due diligence request items from McKinsey & Co. related to implementation plans of agency budget cost savings initiatives to assess the types of data requests to be made to agencies.	\$ 546.00	0.8	\$ 436.80
6/6/2017	Pizzo, Chris	Update work plan to related to cash reporting process to identify key parties that will be responsible for collecting data at agency level.	\$ 546.00	0.4	\$ 218.40
6/6/2017	Singh, Amit	Call with J. Gabb, C. Pizzo, E. O'Neal (Deloitte) to discuss completing non-personnel savings analyses in accordance with OMB requirements.	\$ 546.00	1.4	\$ 764.40
6/6/2017	Singh, Amit	Update 6/1/2017 budget master file to include the New Government Model Initiative agencies in FY18 budget analysis.	\$ 546.00	1.8	\$ 982.80
6/6/2017	Singh, Amit	Prepare analysis of New Government Model Initiatives to include specific items related to the 2018 GPR Budget to be considered for reporting purposes.	\$ 546.00	2.0	\$ 1,092.00
6/7/2017	Doyle, John	Prepare reconciliation of the initial FY18 budget data to the personnel savings templates for the selected 20 agencies to assess completeness.	\$ 585.00	2.9	\$ 1,696.50
6/7/2017	Doyle, John	Review personnel savings analysis for the top-20 agencies to assess whether updates from June-5 received from agencies were included.	\$ 585.00	1.3	\$ 760.50
6/7/2017	Doyle, John	Meet with E. O'Neal, A. Singh (Deloitte) to discuss payroll benefits to be included in personnel templates to show "fully-burdened" payroll costs by agency.	\$ 585.00	0.6	\$ 351.00
6/7/2017	Gabb, James	Update supporting non-personnel savings schedules by concept for revised OMB budget detail file dated May 31.	\$ 546.00	2.3	\$ 1,255.80

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Date	Professional	Description	Rate	Hours	Fees
6/7/2017	Gabb, James	Reconcile FY18 budget adjustments made to joint resolution accounts by OMB in order to respond to EY diligence questions.	\$ 546.00	2.8	\$ 1,528.80
6/7/2017	O'Neal, Emma	Participate in meeting with J. Doyle, A. Singh (both Deloitte) to review initial response to FY18 personnel / non-personnel budget templates requested by McKinsey.	\$ 429.00	2.1	\$ 900.90
6/7/2017	O'Neal, Emma	Prepare "personnel templates" report evaluating payroll/headcount variances from FY17 budget to FY18 budget for 20 agencies requested by McKinsey.	\$ 429.00	2.9	\$ 1,244.10
6/7/2017	O'Neal, Emma	Meet with J. Doyle, A. Singh (Deloitte) to discuss payroll benefits analysis to understand whether changes are to be made to the FY18 budget.	\$ 429.00	0.6	\$ 257.40
6/7/2017	O'Neal, Emma	Prepare analysis calculating benefits as a % of salaries on an agency by agency basis in FY17/FY18 budgets in order to highlight agencies which have unexpected trends.	\$ 429.00	1.4	\$ 600.60
6/7/2017	O'Neal, Emma	Prepare analysis mapping payroll objects to wider payroll categories in 06/05 budget to facilitate date capture into personnel templates requested by McKinsey.	\$ 429.00	1.2	\$ 514.80
6/7/2017	Pizzo, Chris	Assess the development of the FY18 OMB Budget in conjunction with responding to due diligence questions from McKinsey & Co.	\$ 546.00	2.7	\$ 1,474.20
6/7/2017	Pizzo, Chris	Meet with D. Saran (Deloitte) to review responses to due diligence requests from McKinsey/OMB by agency to assess whether they satisfy the requisite information sought.	\$ 546.00	2.5	\$ 1,365.00
6/7/2017	Pizzo, Chris	Reconcile the updated version of OMB budget agency 017 details to the updated schedule provided by OMB.	\$ 546.00	0.8	\$ 436.80
6/7/2017	Pizzo, Chris	Update due diligence files related to budget workstream analysis on the FY18 OMB Budget.	\$ 546.00	0.8	\$ 436.80
6/7/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) regarding response to FY 18 budget questions from McKinsey/Government Development Bank.	\$ 546.00	0.3	\$ 163.80
6/7/2017	Singh, Amit	Meet with J. Doyle, E. O'Neal (Deloitte) to discuss reporting of target savings per certified Fiscal Plan to understand the impact on FY18 budget.	\$ 546.00	2.1	\$ 1,146.60
6/7/2017	Singh, Amit	Meeting with J. Doyle, E. O'Neal (Deloitte) to discuss alternative approaches to analysis of the payroll expense budget to assess the approach to adopt for FY18 Budget analysis.	\$ 546.00	0.6	\$ 327.60
6/7/2017	Singh, Amit	Review of "expense cluster classification" used by AAFAF in developing the fiscal plan in order to review budget savings using same criteria.	\$ 546.00	2.3	\$ 1,255.80
6/7/2017	Singh, Amit	Prepare groupings of payroll objects in the FY18 budget to match the groupings used by AAFAF in preparing target personnel savings for comparison to Certified Fiscal Plan.	\$ 546.00	2.6	\$ 1,419.60

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor), R. Maldonado (OMB - Deputy Director) to review draft supplemental budget templates for "fully-burdened" payroll costs by agency.	\$ 585.00	0.8	\$ 468.00
6/8/2017	Doyle, John	Review June-7 draft of consolidated personnel cost analysis that rolls up to FY18 budget to assess tie-out with respective templates completed by agency.	\$ 585.00	1.2	\$ 702.00
6/8/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to compare FY18 budget payroll analysis with Fiscal Plan reduction targets to identify variances.	\$ 585.00	0.6	\$ 351.00
6/8/2017	Doyle, John	Meet with C. Pizzo (Deloitte), R. Maldonado (OMB - Deputy Director), J. Roa (OMB - Executive Assistant) to review changes to personnel templates for future updates by agencies to reflect payroll costs.	\$ 585.00	1.8	\$ 1,053.00
6/8/2017	Doyle, John	Review FY18 payroll budget analysis to assess percentage of payroll allocated to transitory employees (independent contractors).	\$ 585.00	1.3	\$ 760.50
6/8/2017	Gabb, James	Incorporate component unit entity changes within the Fiscal Plan to OMB reconciliation to provide summary of changes to OMB.	\$ 546.00	2.4	\$ 1,310.40
6/8/2017	Gabb, James	Prepare analysis of actual historical payments to budgeted expenditures to provide update to client based on May 31 detail budget from OMB.	\$ 546.00	2.8	\$ 1,528.80
6/8/2017	Gabb, James	Review mapping of OMB special appropriations to identify potential issues with entries for communication to OMB leadership.	\$ 546.00	1.6	\$ 873.60
6/8/2017	O'Neal, Emma	Prepare analysis comparing Hacienda payroll data (as of 06/07) with budgeted payroll to assess payroll budget.	\$ 429.00	0.8	\$ 343.20
6/8/2017	O'Neal, Emma	Meet with J. Doyle (Deloitte) to provide update on data capture for personnel templates requested by McKinsey.	\$ 429.00	0.7	\$ 300.30
6/8/2017	O'Neal, Emma	Draft memorandum to J. Vazquez-Rivera (Deloitte) to explain process for capturing data into personnel templates requested by McKinsey.	\$ 429.00	0.4	\$ 171.60
6/8/2017	O'Neal, Emma	Meet with J. Doyle, C Pizzo (Deloitte), R. Maldonado, J. Martinez (OMB) to assess data in personnel templates requested by McKinsey.	\$ 429.00	1.8	\$ 772.20
6/8/2017	O'Neal, Emma	Call with C. Pizzo, T. Hurley (Deloitte) to discuss proposed response to PROMESA request for headcount data as of June-7.	\$ 429.00	1.0	\$ 429.00
6/8/2017	O'Neal, Emma	Draft memorandum with open issues on personnel templates requested by McKinsey to be distributed to J. Doyle, C. Pizzo (all of Deloitte).	\$ 429.00	2.1	\$ 900.90
6/8/2017	O'Neal, Emma	Update personnel templates requested by McKinsey to reflect changes made to individual agency budget items during meeting with J. Aponte (OMB).	\$ 429.00	1.7	\$ 729.30
6/8/2017	Pizzo, Chris	Analyze budget for the agencies selected by GDP/McKinsey for review of budget changes from FY17 to FY18 related to Non-Personnel costs.	\$ 546.00	1.6	\$ 873.60

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Pizzo, Chris	Review the personnel expense budget categories including the supporting documentation from the OMB budget files.	\$ 546.00	1.1	\$ 600.60
6/8/2017	Pizzo, Chris	Review agencies in the non-personnel due diligence request list from Government Development Bank to provide responses to open questions on FY17 to FY18 variances.	\$ 546.00	1.0	\$ 546.00
6/8/2017	Pizzo, Chris	Meet with J. Doyle (Deloitte), R. Maldonado (OMB), J. Roa (OMB) to discuss the open items on the payroll templates for the 20 agencies selected by Government Development Bank for review.	\$ 546.00	0.7	\$ 382.20
6/8/2017	Pizzo, Chris	Call with C. Sobrino (Director - Government Development Bank), C. Guzman (Director - AAFAF), T. Hurley (Deloitte), D. Saran (Deloitte) to discuss Government Development Bank/McKenzie due diligence requests on Personnel, Non-Personnel costs.	\$ 546.00	0.6	\$ 327.60
6/8/2017	Pizzo, Chris	Review changes to the personnel expense templates after meeting with OMB, for inclusion in updated budget analysis.	\$ 546.00	0.6	\$ 327.60
6/8/2017	Pizzo, Chris	Review payroll expense templates to create a list of questions for OMB.	\$ 546.00	0.4	\$ 218.40
6/8/2017	Pizzo, Chris	Meet with R. Maldonado (OMB) to discuss timing of assistance to obtain answers to questions on the personnel expense savings templates.	\$ 546.00	0.2	\$ 109.20
6/8/2017	Pizzo, Chris	Meeting with J. Doyle (Deloitte) to prepare for call with GDB, AAFAF regarding FY18 budget changes.	\$ 546.00	0.2	\$ 109.20
6/8/2017	Pizzo, Chris	Review budget group workstream status update for the week to summarize progress on budget reconciliations.	\$ 546.00	0.2	\$ 109.20
6/8/2017	Pizzo, Chris	Call with E. O' Neal (Deloitte) regarding payroll expense documentation supporting analyses in budget files.	\$ 546.00	0.2	\$ 109.20
6/8/2017	Singh, Amit	Meet with J. Vazquez, C. Pizzo, J. Gabb (Deloitte) to assess the personnel savings analysis requested by McKinsey & Co., advisor to FOMB.	\$ 546.00	1.3	\$ 709.80
6/8/2017	Singh, Amit	Review the personnel savings analysis to assess if responses address McKinsey & Co questions.	\$ 546.00	2.3	\$ 1,255.80
6/8/2017	Singh, Amit	Prepare report of overtime expense in FY17 for top 20 agencies for comparison to FY18 budget for analysis of FY18 budget.	\$ 546.00	2.6	\$ 1,419.60
6/8/2017	Singh, Amit	Update the Master Budget file with FY18 data to enable comparison with prior year budgets.	\$ 546.00	2.0	\$ 1,092.00
6/8/2017	Singh, Amit	Update Payroll Object Classification mapping for use in go forward analyses of FY18 budget.	\$ 546.00	1.9	\$ 1,037.40
6/8/2017	Singh, Amit	Meet with J. Roa (OMB) to discuss classification of budget "objects" to use in go forward analyses of FY18 budget, including budget versus actuals reporting to FOMB.	\$ 546.00	0.5	\$ 273.00

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Vazquez-Rivera, Jose	Meet with J. Marrero (OMB) to discuss the status of McKinsey's requests to assess next steps for preparation of deliverables to meet required PROMESA deadlines.	\$ 585.00	0.5	\$ 292.50
6/8/2017	Vazquez-Rivera, Jose	Meet with J. Doyle (Deloitte) to discuss the status of the budget work stream to assess next steps for presentation to PROMESA.	\$ 585.00	0.5	\$ 292.50
6/8/2017	Vazquez-Rivera, Jose	Meet with T. Hurley (Deloitte), Christian Sobrino (GDB) to discuss the status of McKinsey's requests in order to identify open items needed to be requested from agencies.	\$ 585.00	0.9	\$ 526.50
6/8/2017	Vazquez-Rivera, Jose	Meet with M. Gonzalez, C. Frederique from AAFAF, C. Sobrino (GDB), T. Hurley, J. Gabb, C. Pizzo (Deloitte) to discuss McKinsey's requirements on personnel, non-personnel savings analysis to evaluate next steps.	\$ 585.00	1.0	\$ 585.00
6/8/2017	Vazquez-Rivera, Jose	Meet with J. Gabb, C. Pizzo, A. Singh from Deloitte to discuss the personnel savings template requested by McKinsey to assigned modifications to the template to better summarize key findings.	\$ 585.00	1.3	\$ 731.25
6/8/2017	Vazquez-Rivera, Jose	Review personnel savings templates requested by McKinsey to analyze data aggregation, summary information.	\$ 585.00	2.3	\$ 1,345.50
6/9/2017	Doyle, John	Review preliminary FY18 budget variance analysis to assess whether fully-burdened payroll costs were included.	\$ 585.00	1.1	\$ 643.50
6/9/2017	Gabb, James	Review updated EY diligence request list to identify additional analyses to prepare in response.	\$ 546.00	1.4	\$ 764.40
6/9/2017	Gabb, James	Review OMB budget in order to update draft of reconciliation of FY Fiscal Plan to OMB budget.	\$ 546.00	1.8	\$ 982.80
6/9/2017	Harris, Andy	Meet with J. Doyle (Deloitte) to review budget variances from previous fiscal year to current year.	\$ 621.00	0.8	\$ 496.80
6/9/2017	O'Neal, Emma	Prepare analysis comparing overtime from FY17 to FY18 for 20 key agencies, to assess whether overtime is being allocated to the correct budget code.	\$ 429.00	1.4	\$ 600.60
6/9/2017	O'Neal, Emma	Prepare analysis showing change in payroll at an object level for 20 agencies, to be used as supporting data during meeting with McKinsey.	\$ 429.00	1.8	\$ 772.20
6/9/2017	O'Neal, Emma	Update analysis comparing benefits in FY17 budget vs. FY18 budget for comments provided by J. Aponte (OMB).	\$ 429.00	1.8	\$ 772.20
6/9/2017	Pizzo, Chris	Update the personnel expense schedules, including related open questions to provide to R. Maldonado (OMB) per her request.	\$ 546.00	0.8	\$ 436.80
6/9/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte), A. Singh (Deloitte) to reconcile payroll related expense worksheet to the FY18 OMB budget.	\$ 546.00	0.7	\$ 382.20
6/9/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte), J. Rivera (Deloitte), J. Hernandez (OMB) to discuss government overtime policies in support of payroll analyses.	\$ 546.00	0.5	\$ 273.00

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/9/2017	Pizzo, Chris	Call with E. O'Neal (Deloitte) to discuss payroll related expense updates to be provided to McKinsey/GDB.	\$ 546.00	0.5	\$ 273.00
6/9/2017	Pizzo, Chris	Prepare draft status update email to GDB related to the personnel expense template open items.	\$ 546.00	0.3	\$ 163.80
6/9/2017	Pizzo, Chris	Review the list of outstanding questions related to the personnel expense templates for GDB to assess additional analyses required.	\$ 546.00	0.3	\$ 163.80
6/9/2017	Pizzo, Chris	Call with T. Hurley (Deloitte) regarding status update email for GDB on FY17/FY18 budget reconciliation.	\$ 546.00	0.3	\$ 163.80
6/9/2017	Singh, Amit	Prepare updated categorization of Transitory Salaries (excluding benefits) to understand whether changes in monthly rate from prior year are associated with cost savings.	\$ 546.00	2.4	\$ 1,310.40
6/9/2017	Singh, Amit	Meet with J. Gabb, C. Pizzo (Deloitte) to discuss reconciliation of payroll expenses to FY18 Budget for reporting to OMB.	\$ 546.00	0.7	\$ 382.20
6/9/2017	Vazquez-Rivera, Jose	Meet with J. Gabb, C. Pizzo (Deloitte), J. Aponte (OMB) to discuss the agencies' overtime policy to understand impact of budgetary reductions to additional pay for overtime employees as it relates to cost savings.	\$ 585.00	0.5	\$ 292.50
6/12/2017	Doyle, John	Prepare updated FY18 budget personnel data analysis with updates received from agencies on June-8 per request from PROMESA Board Advisor - McKinsey.	\$ 585.00	2.4	\$ 1,404.00
6/12/2017	Doyle, John	Review consolidated analysis outlining personnel cost reduction initiatives by agency embedded in FY18 budget in response to diligence request from PROMESA Oversight Board.	\$ 585.00	1.8	\$ 1,053.00
6/12/2017	Doyle, John	Review reconciliation of personnel benefits analysis to assess whether additional costs were included in the preliminary FY18 budget data templates.	\$ 585.00	1.8	\$ 1,053.00
6/12/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to review reconciliation of FY18 personnel templates to agency budget submissions to identify variances.	\$ 585.00	1.3	\$ 760.50
6/12/2017	Doyle, John	Meet with J. Aponte (OMB Director) to discuss analysis of transitory employee (independent contractor) headcount by agency.	\$ 585.00	1.3	\$ 760.50
6/12/2017	Gabb, James	Review agency level historical actual spending data received from Hacienda to compare to FY18 budget.	\$ 546.00	2.1	\$ 1,146.60
6/12/2017	Gabb, James	Update supporting schedules by agency by concept to compare against revised OMB budget detail file dated May 31 to identify changes.	\$ 546.00	2.7	\$ 1,474.20
6/12/2017	O'Neal, Emma	Prepare analysis comparing transitory headcount data from Hacienda payroll (updated data thru April) / agency schedules, to assess budgeted transitory employee (independent contractor) headcount.	\$ 429.00	2.3	\$ 986.70
6/12/2017	O'Neal, Emma	Update personnel templates requested by McKinsey to reflect changes to payroll budgets of individual agencies by OMB on (06/12).	\$ 429.00	2.2	\$ 943.80
6/12/2017	O'Neal, Emma	Meet with J. Aponte (OMB) to review changes to the agency payroll budgets in order to understand reason behind each budget change.	\$ 429.00	0.6	\$ 257.40

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/12/2017	O'Neal, Emma	Prepare report tracking adjustments made to payroll budgets of 20 agencies in personnel templates by OMB on (06/12) so that a record of all adjustments is available.	\$ 429.00	1.1	\$ 471.90
6/12/2017	Singh, Amit	Meet with J. Roa (OMB) to discuss the budget codes aggregated in the Legislative Assembly agency in order to respond to questions from the Transformation team.	\$ 546.00	0.6	\$ 327.60
6/12/2017	Singh, Amit	Prepare analysis of FY18 budget for the Legislative Assembly agency to respond to questions from the Transformation initiative team.	\$ 546.00	1.3	\$ 709.80
6/12/2017	Vazquez-Rivera, Jose	Meet with J. Marrero (OMB) to discuss requirements from McKenzie on personnel, non-personnel savings for presentation to OMB.	\$ 585.00	1.8	\$ 1,053.00
6/13/2017	Doyle, John	Review contingency plan analysis (inability to meet requisite savings targets) compiled by J. Marrero (OMB - Director) to provide recommendations prior to review with PROMESA Board, Advisors (McKinsey, E&Y).	\$ 585.00	1.6	\$ 936.00
6/13/2017	Doyle, John	Review analysis of selected contracts terminated in FY17 to assess potential financial impact (cost savings) to FY18 budget submission.	\$ 585.00	0.6	\$ 351.00
6/13/2017	Doyle, John	Call with A. Mendez (AAFAF) to review PROMESA Oversight Board budget-to-actual reporting requirements for FY18.	\$ 585.00	0.9	\$ 526.50
6/13/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to provide update on the role that OMB may have in the FY18 budget-to-actual reporting process.	\$ 585.00	0.7	\$ 409.50
6/13/2017	Doyle, John	Meet with J. Aponte (OMB - Deputy Director) to compile supplemental information related to transitory employee (independent headcount) costs included in FY18 budget requested by McKinsey.	\$ 585.00	1.4	\$ 819.00
6/13/2017	Doyle, John	Prepare memo documenting summary of protocols to achieve cost savings for FY18 transitory employee (independent contractor) initiative.	\$ 585.00	1.1	\$ 643.50
6/13/2017	Doyle, John	Meet with professionals from AAFAF, PROMESA Oversight Board, McKinsey, E&Y, OMB, Hacienda to discuss status of FY18 budget diligence, budget-to-actual reporting challenges, payroll reduction initiatives.	\$ 585.00	2.6	\$ 1,521.00
6/13/2017	Gabb, James	Revise analysis of actual historical payments to compare to budgeted expenditures to identify key changes requiring additional evaluation.	\$ 546.00	2.8	\$ 1,528.80
6/13/2017	Gabb, James	Update FY18 supporting schedules by agency to revised OMB budget detail file reconciliation.	\$ 546.00	2.1	\$ 1,146.60
6/13/2017	O'Neal, Emma	Prepare analysis comparing PREPA / PRASA budget to actual results for FY15, FY16.	\$ 429.00	0.9	\$ 386.10
6/13/2017	O'Neal, Emma	Prepare analysis showing variances in personnel budgets from FY17 to FY18 for agencies in the Department of Public Safety.	\$ 429.00	1.6	\$ 686.40



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/13/2017	O'Neal, Emma	Draft instructions to be communicated to government agencies requesting updated transitory employee (independent contractor) headcount / salaries to assess magnitude of monthly expense.	\$ 429.00	1.4	\$ 600.60
6/13/2017	O'Neal, Emma	Update personnel templates requested by McKinsey for changes to agency budgets by OMB on 06/13.	\$ 429.00	1.9	\$ 815.10
6/13/2017	O'Neal, Emma	Update report tracking changes to personnel budgets to reflect OMB adjustments on 06/13.	\$ 429.00	1.3	\$ 557.70
6/13/2017	O'Neal, Emma	Update FY18 Budget Compilation file to include budget variance analysis, Deloitte budget questions, OMB responses to budget questions.	\$ 429.00	1.2	\$ 514.80
6/13/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte), A. Singh (Deloitte) to discuss work plan related to budget to actual OMB reporting requirements in order to assess compliance.	\$ 546.00	1.4	\$ 764.40
6/13/2017	Singh, Amit	Meet with J. Gabb, C. Pizzo (Deloitte) to discuss work plan related to budget to actual OMB reporting requirements in order to monitor compliance.	\$ 546.00	1.4	\$ 764.40
6/13/2017	Singh, Amit	Prepare analysis of payroll/headcount for agencies that roll up into the Department of Public Safety to respond to questions from Transformation initiative team.	\$ 546.00	2.7	\$ 1,474.20
6/13/2017	Singh, Amit	Review letter sent to agencies by AAFAF regarding transitory employees to assess if the agencies followed requirements in preparing FY18 budgets.	\$ 546.00	1.4	\$ 764.40
6/13/2017	Singh, Amit	Review the "Near Term Liquidity Reporting Plan" proposed by third party to assess whether information will be additive to analysis of FY18 budget related reporting.	\$ 546.00	2.8	\$ 1,528.80
6/13/2017	Vazquez-Rivera, Jose	Discuss the last version of the Confidential Contingency Plan deck with J. Roa from OMB to understand additional modifications required for presentation to OMB.	\$ 585.00	0.8	\$ 438.75
6/13/2017	Vazquez-Rivera, Jose	Call with A. Mendez, E. Calvesbert from AAFAF, J. Aponte from OMB, O. Rodriguez, R. Guerra from Hacienda, M. Sanchez from Conway to discuss the near term liquidity plan impacts.	\$ 585.00	0.9	\$ 526.50
6/13/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (OMB) to discuss FY18 budget detail request from Ernst & Young to discuss next steps.	\$ 585.00	1.0	\$ 585.00
6/13/2017	Vazquez-Rivera, Jose	Meet with J. Roa from OMB to discuss observations to the Confidential Contingency Plan presentation.	\$ 585.00	1.0	\$ 585.00
6/13/2017	Vazquez-Rivera, Jose	Discuss with J. Marrero (OMB) letter sent by the legislators to the agencies discussing transitory employees analysis requested by McKenzie to update analysis with additional detail.	\$ 585.00	1.3	\$ 731.25
6/13/2017	Vazquez-Rivera, Jose	Evaluate draft of communication to be sent to the agencies regarding transitory employees information to understand impact.	\$ 585.00	1.3	\$ 731.25
6/13/2017	Vazquez-Rivera, Jose	Evaluate Confidential Contingency Plan presentation prepared by OMB to assess impact on budget FY18 cost reduction savings.	\$ 585.00	1.5	\$ 877.50

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Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Doyle, John	Meet with professionals from A. Mendez (AAFAF), K. Hernandez (McKinsey), A. Chepenik (E&Y), J. Aponte (OMB) to walk-through the preliminary FY18 budget, including the identification of specific savings targets outlined in fiscal plan within the budget.	\$ 585.00	2.7	\$ 1,579.50
6/14/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to develop protocols related to identification of transitory employees (independent contractors) to assess alignment with FY18 budget changes.	\$ 585.00	0.7	\$ 409.50
6/14/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director), J. Aponte (OMB - Contractor) to compile detailed budget responses related to transitory employees (independent contractors) by agency in response to diligence inquiries from E&Y.	\$ 585.00	1.4	\$ 819.00
6/14/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to walk-through additional updates provided by agencies related to transitory employees (independent contractors) included in revised FY18 budget.	\$ 585.00	0.4	\$ 234.00
6/14/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to review final draft of FY18 personnel savings templates with inclusion of transitory employee (independent contractors).	\$ 585.00	1.9	\$ 1,111.50
6/14/2017	Doyle, John	Review final draft of personnel savings analysis with updates related to agency transitory employees (independent contractors) to assess whether information included in templates aligns with FY18 agency budget submissions.	\$ 585.00	1.8	\$ 1,053.00
6/14/2017	Gabb, James	Discuss adjustments to the Fiscal Plan to OMB budget reconciliation with C. Pizzo, A. Singh (Deloitte) to analyze impact on key line items.	\$ 546.00	2.8	\$ 1,528.80
6/14/2017	O'Neal, Emma	Meet with J. Doyle (Deloitte), J. Gabb (Deloitte), A. Singh (Deloitte), C. Pizzo (Deloitte) to discuss remaining due diligence on the FY18 budget including reporting functions going forward in anticipation of budget questions.	\$ 429.00	1.1	\$ 471.90
6/14/2017	O'Neal, Emma	Update personnel templates requested by McKinsey to reflect additional changes made to agency personnel budgets by OMB on 06/14.	\$ 429.00	1.6	\$ 686.40
6/14/2017	O'Neal, Emma	Prepare analysis to reconcile Non-Distributed Allocations data received from OMB to the FY18 budget in order to check for completeness.	\$ 429.00	1.9	\$ 815.10
6/14/2017	O'Neal, Emma	Meet with J. Aponte, R. Maldonado (OMB) to conduct final review of personnel templates requested by McKinsey.	\$ 429.00	1.6	\$ 686.40
6/14/2017	O'Neal, Emma	Prepare report summarizing budgeted FY17 Non-Distributed Allocations by project to be sent to EY.	\$ 429.00	0.8	\$ 343.20
6/14/2017	O'Neal, Emma	Prepare analysis comparing Public Buildings Authority budget in FY17 vs FY18 to be sent to EY.	\$ 429.00	0.6	\$ 257.40
6/14/2017	O'Neal, Emma	Prepare analysis summarizing budgeting FY18 Non-Distributed Allocations by project to be sent to EY.	\$ 429.00	0.6	\$ 257.40

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Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Pizzo, Chris	Meet with J. Gabb, A. Singh (both Deloitte) to discuss agency level budget to actual reporting requirements to assess processes required.	\$ 546.00	1.6	\$ 873.60
6/14/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, A. Singh, E. O Neal (Deloitte) to discuss remaining due diligence open items on the FY18 budget including reporting functions going forward.	\$ 546.00	1.1	\$ 600.60
6/14/2017	Pizzo, Chris	Assess budget changes for Department of Treasury in order to provide responses to OMB on variances from FY17 to FY18 budget.	\$ 546.00	0.9	\$ 491.40
6/14/2017	Singh, Amit	Meeting with J. Gabb, C. Pizzo (Deloitte) to discuss the budget to actual reporting requirements of the Oversight Board to assess tracking mechanisms.	\$ 546.00	1.6	\$ 873.60
6/14/2017	Singh, Amit	Meeting with J. Doyle, J. Gabb, C. Pizzo, E. O'Neal (Deloitte) to discuss remaining due diligence items related to the FY18 budget including reporting functions to different groups, agencies.	\$ 546.00	1.1	\$ 600.60
6/14/2017	Singh, Amit	Update comparative analysis at the concept level for FY18 budget dated 6/5/2017 against FY18 budget dated 6/2/2017 to check for changes made between the different versions of the budget.	\$ 546.00	1.7	\$ 928.20
6/14/2017	Singh, Amit	Update comparative analysis at the object level for FY18 budget dated 6/5/2017 against FY18 budget dated 6/2/2017 to check for changes made between the different versions of the budget.	\$ 546.00	2.9	\$ 1,583.40
6/14/2017	Singh, Amit	Update comparative analysis at the agency level for FY18 budget dated 6/5/2017 against FY18 budget dated 6/2/2017 to check for changes made between the different versions of the budget.	\$ 546.00	0.7	\$ 382.20
6/15/2017	Doyle, John	Meet with professionals from A. Mendez (AAFAF), J. Marrero (OMB), R. Maldonado (Hacienda), plus PROMESA Board Advisors; G. Wells (McKinsey), A. Chepenik (E&Y) to discuss updates made to June-13 FY18 budget, specifically changes made at agency level to reflect fully-burdened personnel costs, transitory employees (independent contractors).	\$ 585.00	1.4	\$ 819.00
6/15/2017	Doyle, John	Meet with M. Sanchez (Conway MacKenzie), J. Aponte (OMB - Contractor) to discuss current status of weekly cash flow reporting, identify gaps with required reporting in FY18 to PROMESA Oversight Board.	\$ 585.00	0.9	\$ 526.50
6/15/2017	Gabb, James	Update supporting non-personnel savings schedules by agency to include changes in revised OMB budget detail file.	\$ 546.00	1.4	\$ 764.40
6/15/2017	Gabb, James	Update draft Summary of Significant Non-Personnel Savings to incorporate new detail files from OMB.	\$ 546.00	2.1	\$ 1,146.60
6/15/2017	Gabb, James	Update schedule comparing the FY17 to FY18 differences across the top twenty agencies for personnel / non-personnel costs based on May 31 detail budget from OMB.	\$ 546.00	0.7	\$ 382.20

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/15/2017	O'Neal, Emma	Meet with A. Singh (Deloitte) to provide update on budget-to-actual reporting requirements as set forth by PROMESA Board in preparations for meeting with OMB.	\$ 429.00	1.2	\$ 514.80
6/15/2017	O'Neal, Emma	Meet with A. Singh, J. Gabb, C. Pizzo (all of Deloitte) to address open project management issues.	\$ 429.00	0.8	\$ 343.20
6/15/2017	O'Neal, Emma	Update analysis comparing FY17 Budget to FY18 budget by agency, by concept, by fund to include (06/05) budget in order to identify new budget variances.	\$ 429.00	2.4	\$ 1,029.60
6/15/2017	O'Neal, Emma	Update summary in FY18 Budget Compilation / assessment file to include commentary on process for budgeted headcount in anticipation of budget questions from PROMESA Board Advisors.	\$ 429.00	1.3	\$ 557.70
6/15/2017	O'Neal, Emma	Update analysis comparing payroll from different sources, to incorporate third party payroll data to assess of FY18 payroll budget.	\$ 429.00	2.1	\$ 900.90
6/15/2017	O'Neal, Emma	Meet with J. Roa (OMB) to review projects in Non-Distributed Allocations schedules for FY17 / FY18 to prepare response to EY questions.	\$ 429.00	0.9	\$ 386.10
6/15/2017	O'Neal, Emma	Prepare hard copy of key documents from FY18 Budget Compilation / assessment file in anticipation of future questions from PROMESA Board Advisors.	\$ 429.00	0.4	\$ 171.60
6/15/2017	Pizzo, Chris	Meeting with M. Sanchez (Conway), R. Lopez (AAFAF), E. Calvesbert (AAFAF), J. Hernandez (OMB), R. Goderich (Hacienda), J. Doyle (Deloitte) to discuss Conway McKenzie's questions on the FY18 budget.	\$ 546.00	1.0	\$ 546.00
6/15/2017	Pizzo, Chris	Meeting with J. Doyle, J. Gabb, A. Singh, E. O Neal (Deloitte) to discuss status of budget to actual reporting requirements at OMB, including supporting documentation to prepare for analyses.	\$ 546.00	1.2	\$ 655.20
6/15/2017	Pizzo, Chris	Meet with J. Doyle, J Gabb, A Singh, E O'Neal (Deloitte) to address open project management issues related to budgetary change analyses.	\$ 546.00	0.8	\$ 436.80
6/15/2017	Singh, Amit	Compare AAFAF headcount reports to Office of Comptroller reports to assess whether consistent numbers were used in preparing targeted personnel savings.	\$ 546.00	1.3	\$ 709.80
6/15/2017	Singh, Amit	Meeting with J. Doyle, J. Gabb, C. Pizzo, E. O'Neal (Deloitte) to assess status of budget to actual reporting requirements at OMB.	\$ 546.00	1.2	\$ 655.20
6/15/2017	Singh, Amit	Meeting with J. Doyle, J. Gabb, C. Pizzo, E. O'Neal (Deloitte) to address open project management issues related to budget reconciliation, budget to actual reporting requirements.	\$ 546.00	0.8	\$ 436.80
6/15/2017	Singh, Amit	Review the Cash Reserve Account Plan document to understand the accounting structure in PRIFAS for collection of correct data.	\$ 546.00	2.1	\$ 1,146.60
6/15/2017	Singh, Amit	Prepare a mapping of entities in the headcount reports from Office of the Comptroller in order to compare to FY18 budget headcount.	\$ 546.00	2.7	\$ 1,474.20

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Date	Professional	Description	Rate	Hours	Fees
6/16/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss EY request for data showing PREPA / PRASA debt plus interest in FY17 / FY18.	\$ 429.00	0.3	\$ 128.70
6/16/2017	O'Neal, Emma	Prepare analysis showing PREPA / PRASA debt / interest components in the FY18 budget to be responsive to EY request for PREPA/PRASA summary.	\$ 429.00	0.4	\$ 171.60
6/16/2017	O'Neal, Emma	Update master budget analysis to include 0605 budget against, in anticipation of EY budget questions.	\$ 429.00	2.7	\$ 1,158.30
6/16/2017	Pizzo, Chris	Call with E. O'Neal (Deloitte) regarding PRAPA, PRESA debt, including interest payments in the FY18 budget.	\$ 546.00	0.3	\$ 163.80
6/16/2017	Pizzo, Chris	Call with A. Singh (Deloitte) regarding analysis of rum tax revenue in revenue initiative summary.	\$ 546.00	0.3	\$ 163.80
6/16/2017	Singh, Amit	Review Comptroller's reports to assess which agencies are delayed in reporting headcounts so the correct month can be used while comparing the amounts to FY18 Budget.	\$ 546.00	1.2	\$ 655.20
6/16/2017	Singh, Amit	Call with C. Pizzo (Deloitte) to discuss allocation of rum tax revenues amongst different agencies in order to respond to questions posed by McKinsey.	\$ 546.00	0.3	\$ 163.80
6/16/2017	Singh, Amit	Review comptroller's reports on headcounts by employee classification in order to compare the numbers to FY18 Budget.	\$ 546.00	1.9	\$ 1,037.40
6/19/2017	Doyle, John	Prepare reconciliation bridging changes in personnel costs by agency included in original submission of FY18 budget with June-14 submission per request from McKinsey for FY18 budget request.	\$ 585.00	1.8	\$ 1,053.00
6/19/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) regarding updates to schedule showing PREPA / PRASA debt schedule requested by EY.	\$ 429.00	0.2	\$ 85.80
6/19/2017	O'Neal, Emma	Research PREPA financial statements for debt service / interest component requested by EY.	\$ 429.00	1.6	\$ 686.40
6/19/2017	O'Neal, Emma	Prepare analysis showing debt obligations for the next 5 years for PREPA using data taken from financial statements / fiscal plan as requested by EY.	\$ 429.00	0.7	\$ 300.30
6/19/2017	O'Neal, Emma	Research PRASA financial statements to identify debt service / interest component requested by EY for liquidity analysis.	\$ 429.00	2.1	\$ 900.90
6/19/2017	Pizzo, Chris	Call with E. O'Neal (Deloitte) regarding PREPA/PRASA debt included in budgetary analyses.	\$ 546.00	0.2	\$ 109.20
6/20/2017	Doyle, John	Review analysis of projected PREPA, PRASA debt service costs (principal / interest) to assess expected year-over-year change in response to E&Y FY18 budget diligence question.	\$ 585.00	1.7	\$ 994.50
6/20/2017	Doyle, John	Outline key items being requested related to projected FY18 debt service costs, funding of grants for University of Puerto Rico (UPR), Executive Order 001 (Sections 4 / 5) in new FY18 budget diligence request list from E&Y.	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to review contract controls assessment (gaps - lack of necessary controls) specifically related to the PCO (Centralized Contracts Management) system to assess potential impact on FY18 budget.	\$ 585.00	1.7	\$ 994.50
6/20/2017	Doyle, John	Review analysis outlining grant funding for the University of Puerto Rico (UPR), including sources, timing, historical allocations in response to FY18 budget diligence request from E&Y.	\$ 585.00	2.6	\$ 1,521.00
6/20/2017	Gabb, James	Discuss Fiscal Plan to OMB budget reconciliation with A. Mendes (AAFAF) to identify additional analyses to be prepared.	\$ 546.00	1.5	\$ 819.00
6/20/2017	O'Neal, Emma	Update payroll analysis to include May 15 / May 31 payroll data received from Hacienda on (06/19) to assess the reasonableness of FY18 budget data.	\$ 429.00	2.2	\$ 943.80
6/20/2017	O'Neal, Emma	Update FY18 Budget Compilation file to include budget analysis files received on 06/20; personnel savings analysis, reconciliation to Fiscal Plan plus non personnel savings analysis.	\$ 429.00	2.6	\$ 1,115.40
6/20/2017	O'Neal, Emma	Meet with C. Pizzo (Deloitte) to review FY18 Budget Compilation / Validation file, to assess whether key data/information has been captured in anticipation of questions from PROMESA Board Advisors.	\$ 429.00	0.6	\$ 257.40
6/20/2017	O'Neal, Emma	Research PREPA/PRASA Fiscal Plans, Commonwealth Fiscal Plans to find information on PREPA/PRASA debt obligations as requested by EY.	\$ 429.00	1.8	\$ 772.20
6/20/2017	O'Neal, Emma	Prepare report summarizing current bonds, lines of credit with associated lenders for PREPA / PRASA to satisfy EY request for information.	\$ 429.00	1.3	\$ 557.70
6/20/2017	Pizzo, Chris	Update budget due diligence support to include changes in the FY18 OMB budget.	\$ 546.00	0.7	\$ 382.20
6/20/2017	Pizzo, Chris	Analyze due diligence questions from E&Y related to PREPA/PRASA debt service in the FY18 budget in order to prepare response.	\$ 546.00	0.6	\$ 327.60
6/20/2017	Pizzo, Chris	Analyze information related to E&Y due diligence response support regarding UPR budget imbalance.	\$ 546.00	0.5	\$ 273.00
6/20/2017	Singh, Amit	Prepare analysis of appropriation of rum tax revenues based on information provided by J. Roa (OMB) to address due diligence questions received regarding Transformation initiative.	\$ 546.00	2.6	\$ 1,419.60
6/20/2017	Singh, Amit	Meet with J. Roa (OMB) to discuss rum tax revenue responses provided by PRIDCO.	\$ 546.00	0.3	\$ 163.80
6/20/2017	Singh, Amit	Update analysis comparing the payroll/benefits in FY18 budget to baseline payroll numbers used by AAFAF to assess year-over-year projected change.	\$ 546.00	2.3	\$ 1,255.80
6/20/2017	Singh, Amit	Update analysis comparing the transitory employees salaries/headcount savings incorporated in FY18 budget with targeted savings per AAFAF analysis.	\$ 546.00	1.5	\$ 819.00
6/20/2017	Vazquez-Rivera, Jose	Review memorandum regarding transitory sent by OMB to agency heads to understand impact on headcount/budget	\$ 585.00	0.8	\$ 468.00

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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Doyle, John	Meet with A. Singh (Deloitte), E. O'Neal (Deloitte) to discuss approach for presenting PREPA/PRASA debt service obligations (including breakout of principal / interest), University of Puerto Rico grants analysis requested by E&Y.	\$ 585.00	1.1	\$ 643.50
6/21/2017	Doyle, John	Meet with J. Marrero (OMB - Director), R. Maldonado (PR - Secretary of Treasury, CFO), T. Hurley (Deloitte), J. Vazquez (Deloitte) to review budget changes enacted by the Legislature, including the revisions to align with FY18 budget submission.	\$ 585.00	2.9	\$ 1,696.50
6/21/2017	Doyle, John	Meet with M. Sanchez (Conway MacKenzie), R. Guerra (Hacienda - Accounting), Dept. of Education personnel to identify key drivers of agency's FY17 cash flow forecasting variances.	\$ 585.00	0.9	\$ 526.50
6/21/2017	Gabb, James	Prepare comparison of the BDO headcount analysis against the complete list of agencies to identify headcount increases.	\$ 546.00	2.6	\$ 1,419.60
6/21/2017	Gabb, James	Review data room files provided by AAFAF for inclusion of updated agency payroll data into Budget to Fiscal Plan reconciliation.	\$ 546.00	2.2	\$ 1,201.20
6/21/2017	Harris, Andy	Review analysis of agency frozen funds to assess current spending, variances in budget to present to J. Marrero (Office of Management Budget).	\$ 621.00	2.7	\$ 1,676.70
6/21/2017	O'Neal, Emma	Meet with C. Pizzo, A. Singh, J. Doyle (all Deloitte) to discuss progress with FY18 budget payroll analysis, including which agencies have not submitted data.	\$ 429.00	0.4	\$ 171.60
6/21/2017	O'Neal, Emma	Meet with J. Gabb, A. Singh, C. Pizzo (all Deloitte) to discuss proposed scope for Phase II of project to prepare for meeting with Secretary of Treasury.	\$ 429.00	1.9	\$ 815.10
6/21/2017	O'Neal, Emma	Prepare analysis summarizing key points for developing a monthly budget-to-actual reporting process based on agency responsiveness in compiling FY18 budget for meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.6	\$ 257.40
6/21/2017	O'Neal, Emma	Draft memorandum to J. Doyle (Deloitte) summarizing key findings from payroll analysis / outstanding data requested from Hacienda required for Contingency Plan analysis.	\$ 429.00	1.2	\$ 514.80
6/21/2017	O'Neal, Emma	Update FY18 Budget Compilation file to include commentary on process for budgeting headcount data, per request of PROMESA Board Advisors.	\$ 429.00	1.3	\$ 557.70
6/21/2017	O'Neal, Emma	Draft memorandum to Deloitte team summarizing findings from research into PREPA / PRASA debt service to accompany analysis requested by EY.	\$ 429.00	1.8	\$ 772.20
6/21/2017	O'Neal, Emma	Meet with J. Doyle, A. Singh (Deloitte) to discuss approach for presenting University of Puerto Rico analysis requested by EY.	\$ 429.00	1.1	\$ 471.90
6/21/2017	O'Neal, Emma	Call with A. Shrestha, A. Singh, J. Doyle (Deloitte) to discuss implications of Pell Grants on University of Puerto Rico revenue to be responsive to EY request for information.	\$ 429.00	0.4	\$ 171.60



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Pizzo, Chris	Meet with J. Gabb, A. Singh, E. O' Neal (Deloitte) regarding budget to actual planning, including data to be requested from OMB.	\$ 546.00	1.6	\$ 873.60
6/21/2017	Pizzo, Chris	Meeting with J. Doyle (Deloitte), representatives from Department of Education, Conway McKenzie, AAFAP to discuss payroll budget variances.	\$ 546.00	1.4	\$ 764.40
6/21/2017	Pizzo, Chris	Analyze information related to UPR budget imbalance to respond to E&Y due diligence request.	\$ 546.00	0.8	\$ 436.80
6/21/2017	Pizzo, Chris	Update FY17 budget team progress for week ended 6/16 for client deliverable on workstream progress.	\$ 546.00	0.4	\$ 218.40
6/21/2017	Pizzo, Chris	Meet with E. O'Neal, J. Doyle, J. Gabb, A. Singh (all of Deloitte) to agree approach for fulfilling outstanding E&Y diligence requests	\$ 546.00	0.4	\$ 218.40
6/21/2017	Singh, Amit	Research outstanding debt payment schedule for PREPA to address due diligence questions posed by E&Y.	\$ 546.00	1.3	\$ 709.80
6/21/2017	Singh, Amit	Meet with J. Gabb, E. O'Neal, C. Pizzo (Deloitte) to discuss budget to actual reporting requirements, including process for tracking compliance.	\$ 546.00	1.9	\$ 1,037.40
6/21/2017	Singh, Amit	Meet with C. Pizzo, E. O'Neal, J. Doyle (Deloitte) to discuss updates on work processes related to payroll analysis for inclusion in FY18 budget analysis.	\$ 546.00	0.4	\$ 218.40
6/21/2017	Singh, Amit	Meet with J. Doyle, E. O'Neal (Deloitte) to discuss approach for presenting PREPA/PRASA debt obligations, University of Puerto Rico grants analysis requested by E&Y.	\$ 546.00	1.1	\$ 600.60
6/21/2017	Singh, Amit	Call with A. Shrestha, E. O'Neal, J. Doyle (Deloitte) to discuss implications of Pell Grants on University of Puerto Rico revenues.	\$ 546.00	0.4	\$ 218.40
6/21/2017	Singh, Amit	Review certified PREPA fiscal plan provided by S. Panagiotakis (EY) in order to respond to due diligence questions from E&Y.	\$ 546.00	2.8	\$ 1,528.80
6/21/2017	Vazquez-Rivera, Jose	Follow-up meeting with J. Aponte (OMB) to discuss reporting requirements to incorporate additional feedback in the budget presentation.	\$ 585.00	0.5	\$ 292.50
6/21/2017	Vazquez-Rivera, Jose	Analyze PROMESA reporting requirements deck to assess changes to complete deck to be in compliance.	\$ 585.00	1.5	\$ 877.50
6/21/2017	Vazquez-Rivera, Jose	Meet with J. Marrero (OMB), R. Maldonado (Treasury), T. Hurley (Deloitte), J. Doyle (Deloitte) to discuss budget changes made by the Legislature to assess impact.	\$ 585.00	1.8	\$ 1,023.75
6/22/2017	Doyle, John	Meet with J. Gabb (Deloitte), C. Pizzo (Deloitte), E. O'Neal (Deloitte), A. Singh (Deloitte) to discuss additional analyses on projected FY18 PREPA / PRASA debt service in response to E&Y FY18 budget due diligence request.	\$ 585.00	0.8	\$ 468.00
6/22/2017	Gabb, James	Revise analysis of actual payments versus budgeted expenditures based on updated May 31 detail budget from OMB.	\$ 546.00	2.3	\$ 1,255.80

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Date	Professional	Description	Rate	Hours	Fees
6/22/2017	Gabb, James	Revise calculations of non-personnel savings map file based on updated May 31 detail budget from OMB to include in client budget summary.	\$ 546.00	2.1	\$ 1,146.60
6/22/2017	Gabb, James	Coordinate analysis to be performed by BDO on payroll / headcount by agency for separation of agencies to evaluate.	\$ 546.00	2.3	\$ 1,255.80
6/22/2017	O'Neal, Emma	Meet with Deloitte budget team (J. Gabb, C. Pizzo, A. Singh, J. Doyle) to discuss process for answering EY request for data on PREPA, PRASA.	\$ 429.00	0.8	\$ 343.20
6/22/2017	O'Neal, Emma	Update summary page for FY18 Budget Compilation file to reference all documents listed in the Appendix, to assist with documents location.	\$ 429.00	0.9	\$ 386.10
6/22/2017	O'Neal, Emma	Prepare analysis based on research of PREPA bond report for information on bond maturities / payment schedules to be responsive to EY request for information regarding liquidity analysis.	\$ 429.00	2.7	\$ 1,158.30
6/22/2017	Pizzo, Chris	Prepare analysis of FY18 savings for 12 agencies to understand impact on budget from Executive Order 1.	\$ 546.00	2.1	\$ 1,146.60
6/22/2017	Pizzo, Chris	Review questions submitted by Conway McKenzie related to FY17 transfers to/from OMB including FY18 budget appropriations.	\$ 546.00	1.2	\$ 655.20
6/22/2017	Singh, Amit	Prepare report on Budget savings compared to Target Savings per Fiscal Plan for future variance analysis of FY18 Budget.	\$ 546.00	2.4	\$ 1,310.40
6/22/2017	Singh, Amit	Update report for agencies with FY18 budgets in excess of \$3.0 million over targeted budget for variance analysis.	\$ 546.00	2.1	\$ 1,146.60
6/22/2017	Singh, Amit	Prepare analysis of University of Puerto Rico revenues, Pell Grants, expenditures in FY18 Budget for comparison against the certified Fiscal Plan in response to due diligence request from E&Y.	\$ 546.00	2.9	\$ 1,583.40
6/22/2017	Singh, Amit	Meet with J. Gabb, C. Pizzo, E. O'Neal, J. Doyle (Deloitte) to discuss analysis needed for responding to E&Y due diligence request on PREPA/PRASA debt.	\$ 546.00	0.8	\$ 436.80
6/22/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss changes made to the budget module to evaluate next steps for savings initiative.	\$ 585.00	0.5	\$ 292.50
6/22/2017	Vazquez-Rivera, Jose	Analyze additional changes made to the budget by the legislature to assess impact.	\$ 585.00	1.3	\$ 731.25
6/22/2017	Vazquez-Rivera, Jose	Meet with J. Marrero, J. Aponte (OMB) to discuss budget submitted by the Legislature to provide feedback.	\$ 585.00	1.3	\$ 760.50
6/22/2017	Vazquez-Rivera, Jose	Analyze changes made to the budget by the Legislature to assess potential updates needed to update the FY18 GPR budget initial submission for alignment.	\$ 585.00	1.5	\$ 877.50
6/23/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to review OMB Information Technology infrastructure (including its current budgeting system) to assess deficiencies to meet required level of monthly reporting in FY18 to PROMESA Oversight Board.	\$ 585.00	0.8	\$ 468.00

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Date	Professional	Description	Rate	Hours	Fees
6/23/2017	Doyle, John	Prepare memo outlining key initiatives proposed by OMB personnel to improve budgetary controls, accuracy of reporting in FY18.	\$ 585.00	1.8	\$ 1,053.00
6/23/2017	Doyle, John	Review updated FY18 budget report submission from OMB to assess whether adjustments to expenditure have been consolidated into the budget correctly for select agencies	\$ 585.00	1.6	\$ 936.00
6/23/2017	Gabb, James	Update analysis of agency tear sheets to reflect updated May 31 detail budget data from OMB.	\$ 546.00	2.9	\$ 1,583.40
6/23/2017	Pizzo, Chris	Provide responses to Conway McKenzie questions regarding OMB Transfers in FY17 in addition to those included in the FY18 budget.	\$ 546.00	0.7	\$ 382.20
6/23/2017	Pizzo, Chris	Analyze PRAPA, PRESA debt service in order to reply to EY due diligence questions.	\$ 546.00	0.7	\$ 382.20
6/23/2017	Singh, Amit	Prepare discussion draft for PREPA/PRASA debt for discussion with E&Y on due diligence request items.	\$ 546.00	0.6	\$ 327.60
6/23/2017	Singh, Amit	Prepare discussion draft for University of Puerto Rico Pell Grants for discussion with E&Y on requested due diligence items.	\$ 546.00	1.5	\$ 819.00
6/23/2017	Singh, Amit	Call with E&Y, J. Gabb (Deloitte) to respond to due diligence questions related to Pell Grants, PREPA/PRASA debt, Component Unit revenues.	\$ 546.00	0.5	\$ 273.00
6/26/2017	Doyle, John	Meet with OMB IT Director, J. Aponte (OMB - Contractor), A Singh, E. O'Neal (both Deloitte) to complete a review of current budget related reporting modules to assess potential deficiencies in order to meet FY18 reporting requirements to PROMESA Oversight Board.	\$ 585.00	1.8	\$ 1,053.00
6/26/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss key deficiencies identified during IT budget module review, potential remediation options to meet FY18 reporting requirements to PROMESA Oversight Board.	\$ 585.00	1.2	\$ 702.00
6/26/2017	Doyle, John	Review memo outlining OMB budgeting tools provided by J. Aponte (OMB - Contractor) to assess how tools have been applied historically in order to make recommendations for FY18 reporting requirements.	\$ 585.00	1.4	\$ 819.00
6/26/2017	Gabb, James	Update transitory employee analysis, reflecting the updated May 31 detail budget from OMB.	\$ 546.00	2.2	\$ 1,201.20
6/26/2017	Gabb, James	Update schedule comparing FY17 / FY18 Budget differences across the top twenty agencies following receipt of new budget information from OMB.	\$ 546.00	1.1	\$ 600.60
6/26/2017	Gabb, James	Update draft comparison between FAFFA / OMB budgets to incorporate new FY 18 budget data from OMB.	\$ 546.00	2.9	\$ 1,583.40
6/26/2017	O'Neal, Emma	Review EY diligence request document to check all requisite documents are included to support respective analyses related to FY18 budget.	\$ 429.00	2.1	\$ 900.90
6/26/2017	O'Neal, Emma	Update master EY diligence request schedule to check that schedule reflects the latest completed / outstanding items as of June-15.	\$ 429.00	1.4	\$ 600.60

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Date	Professional	Description	Rate	Hours	Fees
6/26/2017	O'Neal, Emma	Review FY18 Budget Compilation file to identify the key analyses at an agency-level that will be needed to enable the PROMESA Board Advisors to do a "build-up" of FY18 budget.	\$ 429.00	2.3	\$ 986.70
6/26/2017	Pizzo, Chris	Prepare analysis to reconcile Budget Resolution 186 (which outlines certain FY18 budget items) to the final OMB FY18 Budget.	\$ 546.00	2.0	\$ 1,092.00
6/26/2017	Pizzo, Chris	Update analysis tracking OMB changes to FY18 budget thru June to ensure a complete record of historical variances is available for reference	\$ 546.00	0.7	\$ 382.20
6/26/2017	Singh, Amit	Meeting with J. Aponte (OMB), J. Doyle, J. Vazquez (Deloitte) to discuss budget vs. actual reporting requirements of the Oversight Board.	\$ 546.00	1.0	\$ 546.00
6/26/2017	Singh, Amit	Meeting with J. Aponte, C. Rosado, D. Figueroa (OMB), J. Doyle, J. Vazquez (Deloitte) to review the functionalities in the Budget vs Actuals application being used by OMB.	\$ 546.00	1.4	\$ 764.40
6/26/2017	Singh, Amit	Review cost reduction resolutions passed by Legislative Assembly to understand impact of required changes on the proposed FY18 budget.	\$ 546.00	2.2	\$ 1,201.20
6/26/2017	Vazquez-Rivera, Jose	Analyze letter from the Governor to the Fiscal Oversight Board regarding expenditures controls, including furloughs to understand financial savings.	\$ 585.00	0.3	\$ 175.50
6/26/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss budget resolutions approved by the Legislature to understand changes to the budget.	\$ 585.00	0.5	\$ 292.50
6/26/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (OMB) to discuss information received from the agencies related to transitory positions to understand status of temporary workforce.	\$ 585.00	0.5	\$ 292.50
6/26/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (OMB) to discuss budget comparison spreadsheet prepared by Fortaleza to evaluate variances.	\$ 585.00	0.5	\$ 292.50
6/26/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (OMB) to discuss range of financial impact of Confidential Contingency Plan	\$ 585.00	0.6	\$ 351.00
6/26/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (OMB) to discuss budget resolutions approved by the Legislature to understand changes.	\$ 585.00	0.8	\$ 468.00
6/26/2017	Vazquez-Rivera, Jose	Analyze budget resolution # 186, as approved by the Legislature to assess impact on FY18 GPR Budget submission.	\$ 585.00	1.00	\$ 585.00
6/26/2017	Vazquez-Rivera, Jose	Analyze budget resolution #189A, as approved by the Legislature to assess potential changes needed to be made to the FY18 GPR budget for alignment.	\$ 585.00	1.00	\$ 585.00
6/26/2017	Vazquez-Rivera, Jose	Analyze budget resolution #188, as approved by the Legislature to assess impact on FY18 GPR budget submission.	\$ 585.00	1.00	\$ 585.00
6/26/2017	Vazquez-Rivera, Jose	Analyze budget resolution #187, as approved by the Legislature to assess whether any changes are required to the FY18 GPR Budget submission.	\$ 585.00	1.00	\$ 585.00

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/26/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB), J. Doyle (Deloitte), A. Singh to discuss budget vs actual reporting to understand variances.	\$ 585.00	1.0	\$ 585.00
6/26/2017	Vazquez-Rivera, Jose	Meet with J. Aponte, D. Figueroa from OMB, other members from the OMB's IT Department to discuss budget vs actual reporting to analyze differences.	\$ 585.00	1.8	\$ 1,053.00
6/27/2017	Doyle, John	Meet with professionals from OMB, Hacienda, AAFAF to discuss current deficiencies in budgeting / reporting modules identified at OMB to meet requirements of FY18 reporting to PROMESA Oversight Board.	\$ 585.00	1.2	\$ 702.00
6/27/2017	Doyle, John	Meeting with AAFAF, J. Marrero (OMB - Director), J. Aponte (OMB - Contractor) to discuss changes to FY18 budget based on Legislative enactments.	\$ 585.00	1.4	\$ 819.00
6/27/2017	Doyle, John	Meet with A. Singh (Deloitte), J. Aponte (OMB - Contractor), Dataworks team to discuss public corporation accounting structure to assess customization of monthly budget-to-actual reporting.	\$ 585.00	0.9	\$ 526.50
6/27/2017	Doyle, John	Meet with A. Singh (Deloitte), J. Vazquez-Rivera (Deloitte) to discuss budget-to-actual work plan, next steps to address monthly reporting leveraging the public corporation accounting systems.	\$ 585.00	0.9	\$ 526.50
6/27/2017	Gabb, James	Review additional FY18 budget data received regarding the department of education for inclusion in budget reconciliation.	\$ 546.00	2.6	\$ 1,419.60
6/27/2017	Gabb, James	Update draft of Fiscal Plan to OMB budget reconciliation based on updated May 31 detail budget from OMB.	\$ 546.00	2.1	\$ 1,146.60
6/27/2017	Gabb, James	Update supporting non-personnel schedules by initiative for inclusion in revised OMB budget detail file.	\$ 546.00	1.9	\$ 1,037.40
6/27/2017	O'Neal, Emma	Meet with A. Singh, J. Doyle (Deloitte), J. Aponte (OMB), Dataworks team to discuss limitations in public corporation accounting structure in preparation for budget-to-actual variance analysis.	\$ 429.00	0.9	\$ 386.10
6/27/2017	O'Neal, Emma	Meet with A. Singh, J. Doyle, J. Vazquez-Rivera (Deloitte) to discuss budget-to-actual work plan plus specific next steps in relation to public corporation accounting systems.	\$ 429.00	0.8	\$ 343.20
6/27/2017	O'Neal, Emma	Meet with wider Deloitte team to provide/receive update on work steams across different teams to gain visibility on totality of efforts.	\$ 429.00	1.5	\$ 643.50
6/27/2017	O'Neal, Emma	Meeting with J. Doyle, J. Vazquez, J. Gabb, C. Pizzo, A. Singh (all Deloitte) to discuss key challenges in the budget-to-actual reporting process based on Agency-level review - each Deloitte individual is responsible for different agencies.	\$ 429.00	1.3	\$ 557.70
6/27/2017	O'Neal, Emma	Meet with C. Pizzo, J. Gabb, A. Singh (Deloitte) to discuss additional areas for cost reduction in the FY18 Budget.	\$ 429.00	2.3	\$ 986.70

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/27/2017	O'Neal, Emma	Review guides for OMB budgeting systems to understand employee access / processes currently in place to prepare for Phase II of scope of services.	\$ 429.00	1.8	\$ 772.20
6/27/2017	Pizzo, Chris	Support the cost reduction work stream team in identifying potential additional non-personnel cost reduction areas in the FY18 budget.	\$ 546.00	1.9	\$ 1,037.40
6/27/2017	Pizzo, Chris	Meeting with J. Doyle, J. Vasquez, T. Hurley (all Deloitte), A. Rosado (AAFAF), O. Rodriguez, R. Goderich (both Hacienda), R. Lopez (AAFAF), J. Hernandez (OGP) regarding cash basis budget to actual reporting for FY17.	\$ 546.00	1.4	\$ 764.40
6/27/2017	Pizzo, Chris	Meet with J. Doyle, J. Vazquez, E. O'Neal, J. Gabb, A. Singh (all of Deloitte) to plan next steps for creation of a budget-to-actual monitoring process	\$ 546.00	1.3	\$ 709.80
6/27/2017	Pizzo, Chris	Prepare for meeting with AAFAF regarding FY17 budget to actual cash basis reporting by reviewing budget files provided by AAFAF.	\$ 546.00	1.1	\$ 600.60
6/27/2017	Singh, Amit	Meeting with J. Doyle, J. Vazquez, E. O'Neal, J. Gabb, C. Pizzo (Deloitte) to discuss FY18 Budget status update including required next steps for the budget work stream to meet OMB deadlines.	\$ 546.00	1.3	\$ 709.80
6/27/2017	Singh, Amit	Meet with E. O'Neal, J. Doyle (Deloitte), J. Aponte (OMB), Dataworks team to discuss methods to incorporate public corporation financial accounting information in Budget vs. Actual application.	\$ 546.00	0.9	\$ 491.40
6/27/2017	Singh, Amit	Meet with E. O'Neal, J. Doyle, J. Vazquez (Deloitte) to discuss budget versus actuals reporting work plan, specific next steps in relation to incorporating public corporation financial accounting information.	\$ 546.00	0.8	\$ 436.80
6/27/2017	Singh, Amit	Meet with C. Pizzo, J. Gabb, E. O'Neal (Deloitte) to research additional areas for cost reduction in the FY18 Budget.	\$ 546.00	2.3	\$ 1,255.80
6/27/2017	Singh, Amit	Prepare analysis of agency grouping from the Conway Mackenzie analysis as compared to the PRIFAS report in order to understand the steps required to complete reporting requirements of the Oversight Board.	\$ 546.00	2.7	\$ 1,474.20
6/27/2017	Singh, Amit	Prepare analysis summarizing categories of financial information available from data pulled for the OGP Budget vs. Actuals application.	\$ 546.00	1.8	\$ 982.80
6/27/2017	Vazquez-Rivera, Jose	Meet with N. Travera, J. Berrios from Data Warehouse Consulting Group; J. Aponte, D. Figueroa, A. Rivera, C. Rosado from OMB to discuss proposal to enhance the budget vs actual application used by OMB.	\$ 585.00	1.0	\$ 585.00
6/27/2017	Vazquez-Rivera, Jose	Meet with O. Rodriguez, R. Guerra from Hacienda, A. Mendez (AAFAF), J. Aponte (OMB), T. Hurley, J. Doyle, C. Pizzo from Deloitte to discuss budget vs actual reporting.	\$ 585.00	1.0	\$ 585.00
6/27/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss budget vs actual reporting to understand challenges specifically related to obtaining the necessary data on a timely basis from agencies for consolidation.	\$ 585.00	1.5	\$ 877.50

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/27/2017	Vazquez-Rivera, Jose	Meet with J. Marrero, J. Aponte, R. Maldonado from OMB; R. Maldonado (Hacienda); C. Sobrino (GDB); Elias Sanchez (Fortaleza); A. Mendez (AAFAF) to discuss letter received from the Oversight Board requesting changes to the budget to understand impact.	\$ 585.00	2.0	\$ 1,170.00
6/28/2017	Doyle, John	Review list of new FY18 budget diligence items requested by E&Y related to component unit budgets to prioritize items based on information received, additional outreach to obtain data to prepare respective analyses.	\$ 585.00	1.1	\$ 643.50
6/28/2017	Doyle, John	Prepare analysis of projected capital expenditures made out of the General Fund (Fund 141) in FY18 in response to diligence request from E&Y.	\$ 585.00	1.8	\$ 1,053.00
6/28/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to prioritize diligence requests from E&Y related to requested detail of projected FY18 expenses by concept code by agency.	\$ 585.00	0.7	\$ 409.50
6/28/2017	Doyle, John	Review supplemental analysis provided by OMB related to personnel (payroll) budgetary projections / reporting at agency level to assess completeness per diligence request of E&Y.	\$ 585.00	1.6	\$ 936.00
6/28/2017	Doyle, John	Review analysis of FY18 PAYGO projections by agency to assess materiality in response to E&Y FY18 budget diligence request.	\$ 585.00	1.6	\$ 936.00
6/28/2017	Doyle, John	Review analysis outlining updated projections for transitory employees (independent contractors) from 30 agencies to assess potential impact to FY18 budget.	\$ 585.00	2.1	\$ 1,228.50
6/28/2017	Doyle, John	Review analysis showing FY18 projections for personnel costs (payroll, benefits, transitory employees) by agency to assess whether agency updates received on June-27 have been incorporated correctly before sending to EY	\$ 585.00	1.6	\$ 936.00
6/28/2017	Gabb, James	Review supporting non-personnel savings schedules by initiative for revised OMB budget detail file dated May 31 to include in budget reconciliation.	\$ 546.00	2.7	\$ 1,474.20
6/28/2017	Gabb, James	Update draft Analysis of Payroll Savings to incorporate detail files from OMB with FY 18 budget changes.	\$ 546.00	2.9	\$ 1,583.40
6/28/2017	Gabb, James	Analyze agency responses to request for transitory detail in order to respond to OMB budgetary requests.	\$ 546.00	2.6	\$ 1,419.60
6/28/2017	O'Neal, Emma	Review transitory employee (independent contractor) data received from OMB on 06/27 updated for agency responses as of 06/27, to identify agencies with inconsistencies in headcount.	\$ 429.00	2.9	\$ 1,244.10
6/28/2017	O'Neal, Emma	Prepare analysis prioritizing agencies by which require additional analysis to assess transitory employee (independent contractor) headcount to prepare for transitory employee registration day.	\$ 429.00	1.9	\$ 815.10
6/28/2017	O'Neal, Emma	Draft email to Hacienda requesting outstanding payroll data / clarification on which components are included in Hacienda payroll to prepare for Confidential Analysis related to same.	\$ 429.00	0.4	\$ 171.60



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	O'Neal, Emma	Prepare analysis comparing trends in sick / vacation expenditure in FY17 budget against FY18 budget.	\$ 429.00	1.2	\$ 514.80
6/28/2017	O'Neal, Emma	Prepare analysis comparing FY17 budget with FY18 (06/05) budget for 44 agencies selected for additional review to aid understanding of each of the year by year variances.	\$ 429.00	2.9	\$ 1,244.10
6/28/2017	Pizzo, Chris	Prepare list of open items for agencies requiring update of due diligence support as a result of additional changes to the FY18 OMB budget.	\$ 546.00	0.6	\$ 327.60
6/28/2017	Singh, Amit	Prepare analysis summarizing amount of Trust ("Confianza"), Transitory (Independent Contractor), Regular payroll positions for 12 agencies as reported to Office of Comptroller to asses potential cost reductions by type of personnel.	\$ 546.00	2.9	\$ 1,583.40
6/28/2017	Singh, Amit	Review the draft of proposed fields of financial information to be pulled by OMB for updating the Budget vs. Actuals application to find potential improvements for reporting purposes.	\$ 546.00	2.7	\$ 1,474.20
6/28/2017	Singh, Amit	Review Non-Legislative Spending Additions provided by E&Y in order to research open due diligence requests.	\$ 546.00	2.2	\$ 1,201.20
6/28/2017	Singh, Amit	Meet with C. Rosado (OMB) to discuss data needed with respect to financial accounting information of agencies that maintain accounting in PRIFAS.	\$ 546.00	0.5	\$ 273.00
6/28/2017	Vazquez-Rivera, Jose	Meet with J. Marrero, J. Aponte (OMB), A. Mendez, M. Gonzalez (AAFAF) to discuss changes to the budget requested by the Oversight Board to understand potential impact.	\$ 585.00	1.5	\$ 877.50
6/29/2017	Doyle, John	Meet with professionals from E&Y, McKinsey, AAFAF, OMB to discuss the methodology, amount of allocations related to special appropriations in the FY18 budget.	\$ 585.00	1.3	\$ 760.50
6/29/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to review financial analysis request by E&Y related to projected FY18 expenditures under resolutions RCC 186, 187.	\$ 585.00	1.6	\$ 936.00
6/29/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss methodology for developing analysis summarizing specific expenses embedded in the FY18 budget in response to E&Y diligence request.	\$ 585.00	1.6	\$ 936.00
6/29/2017	Doyle, John	Meet with professionals from AAFAF, Hacienda, OMB, Conway MacKenzie to review updated budget-to-actual reporting templates to be leveraged in FY18 for required reporting to PROMESA Oversight Board.	\$ 585.00	2.1	\$ 1,228.50
6/29/2017	Doyle, John	Draft email outlining key drivers in year-over-year variance in allocation of special appropriations in response to inquiry from E&Y .	\$ 585.00	1.2	\$ 702.00
6/29/2017	Doyle, John	Review draft example of FY18 budget-to-actual report provided by AAFAF to identify areas that require additional commentary to satisfy PROMESA Oversight Board reporting requirements.	\$ 585.00	1.3	\$ 760.50

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Doyle, John	Prepare analysis providing supporting detail for additional changes made to FY18 budget related to the allocation of special appropriation expenditures.	\$ 585.00	1.4	\$ 819.00
6/29/2017	Gabb, James	Update agency-level tear sheets to reflect client responses to questions regarding fluctuations in budget account balances.	\$ 546.00	2.8	\$ 1,528.80
6/29/2017	Gabb, James	Prepare analysis to identify changes made to transitory payroll in FY18 budget (as at 06/29), to communicate to OMB which agencies are following OMB budget guidance	\$ 546.00	2.1	\$ 1,146.60
6/29/2017	Gabb, James	Prepare analysis on transitory budget to identify agencies with higher than expected headcount/payroll which may require further discussion with OMB	\$ 546.00	2.6	\$ 1,419.60
6/29/2017	Gabb, James	Review AAFAF Fiscal Plan model in order to prepare updated draft of Fiscal Plan to OMB budget reconciliation.	\$ 546.00	1.8	\$ 982.80
6/29/2017	O'Neal, Emma	Meet with A. Rivera (OMB) to discuss progress of meetings with public corporations to assess current accounting systems.	\$ 429.00	1.2	\$ 514.80
6/29/2017	O'Neal, Emma	Review budget to actual template to be distributed to agencies to provide comment on possible layout improvements.	\$ 429.00	1.8	\$ 772.20
6/29/2017	O'Neal, Emma	Prepare personnel template to send to cost-reduction team following McKinsey request for personnel information.	\$ 429.00	0.6	\$ 257.40
6/29/2017	O'Neal, Emma	Meeting with A. Singh, C. Pizzo, J. Gabb (all Deloitte) to discuss meetings with public corporations to understand their accounting system capabilities, in preparation for budget-to-actual variance analysis.	\$ 429.00	0.6	\$ 257.40
6/29/2017	O'Neal, Emma	Meet with A. Singh, J. Gabb, C. Pizzo (all Deloitte) to discuss which components may be included in a diligence request list requesting information on public corporation accounting systems.	\$ 429.00	1.2	\$ 514.80
6/29/2017	O'Neal, Emma	Prepare diligence request list to be sent to public corporations requesting information on accounting systems following meeting with A. Singh (Deloitte).	\$ 429.00	0.6	\$ 257.40
6/29/2017	O'Neal, Emma	Meet with Deloitte budget team (J. Doyle, J. Vasquez, C. Pizzo) to discuss budget to actual reporting next steps.	\$ 429.00	0.7	\$ 300.30
6/29/2017	Pizzo, Chris	Meeting with J. Doyle, T. Hurley, A. Mendez (AFAFF), R. Lopez (AFAFF), O. Rodriguez (Hacienda), R. Guerra (AFAFF) to discuss timing of budget to actual cash reporting for FY17.	\$ 546.00	1.8	\$ 982.80
6/29/2017	Pizzo, Chris	Meet with J. Gabb, A. Singh, E. O'Neal to assess public companies subject to budget to actual reporting requirements, including related due diligence request lists for collection of budget to actual cash flow reporting data.	\$ 546.00	1.1	\$ 600.60

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Pizzo, Chris	Meet with J. Doyle, J. Vasquez, A. Singh, J. Gabb, E. O'Neal (all of Deloitte) to discuss go forward budget to actual reporting plans for FY18, including documentation of compliance with PROMESA reporting requirements.	\$ 546.00	0.7	\$ 382.20
6/29/2017	Pizzo, Chris	Research public filings for Puerto Rico Public Broadcasting Corporation to identify budgetary data to be included in FY18 analysis.	\$ 546.00	0.6	\$ 327.60
6/29/2017	Pizzo, Chris	Draft recommended changes to disclaimer comments in the AFAFF budget to actual cash flow presentation for FY17.	\$ 546.00	0.6	\$ 327.60
6/29/2017	Singh, Amit	Review file named "Modulo de OGP BvsA Documentation Usuario" provided by J. Aponte (OMB) in preparation for using OMB's Budget vs. Actual application.	\$ 546.00	2.3	\$ 1,255.80
6/29/2017	Singh, Amit	Meet with E. O'Neal, C. Pizzo, J. Gabb (Deloitte) to provide update on status of meetings with public corporations to understand their accounting system capabilities.	\$ 546.00	0.6	\$ 327.60
6/29/2017	Singh, Amit	Meet with E. O'Neal, J. Gabb, C. Pizzo (Deloitte) to design a diligence request list to be sent to public corporations requesting information on accounting systems.	\$ 546.00	1.2	\$ 655.20
6/29/2017	Singh, Amit	Meet with A. Rivera (OMB) to discuss the financial accounting, HR systems used at 42 public corporations to assess information to be provided by public corporations needed by OMB.	\$ 546.00	1.1	\$ 600.60
6/29/2017	Singh, Amit	Review presentation provided by A. Rivera (OMB) that will be provided to public corporations in order to identify additional data needed to be requested to assist with FY18 Budget.	\$ 546.00	1.4	\$ 764.40
6/29/2017	Singh, Amit	Research the variances related to the joint activities programs of the Legislative Assembly agency for analysis of FY18 Budget.	\$ 546.00	1.6	\$ 873.60
6/29/2017	Vazquez-Rivera, Jose	Meet with J. Aponte, J. Marrero (OMB) to discuss OMB's position with respect to changes to the budget suggested by the Oversight Board	\$ 585.00	0.5	\$ 292.50
6/29/2017	Vazquez-Rivera, Jose	Analyze the allocation of the \$25 million adjustment to the budget proposed by the oversight Board to provide suggested allocation of funds for revenue enhancement.	\$ 585.00	1.8	\$ 1,053.00
6/29/2017	Vazquez-Rivera, Jose	Analyze spreadsheet with final changes made to the budget in response to the Oversight Board request.	\$ 585.00	1.9	\$ 1,111.50
6/29/2017	Vazquez-Rivera, Jose	Meet with J. Marrero, J. Aponte (OMB) to discuss changes made to the budget to understand impact as it relates to financial operations.	\$ 585.00	2.0	\$ 1,170.00
6/30/2017	Doyle, John	Prepare reconciliation of special appropriation expenditures included in FY18 budget to amounts included in FY17 budget to assess variances.	\$ 585.00	2.4	\$ 1,404.00

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
6/30/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to research additional issues related to the prospective budget-to-actual reporting process (roll-up of data from agencies using different accounting systems) to be in compliance with PROMESA Oversight Board reporting requirements.	\$ 585.00	0.9	\$ 526.50
6/30/2017	Gabb, James	Prepare updated draft of Fiscal Plan to OMB budget reconciliation to reflect changes in May 31 detail budget from OMB.	\$ 546.00	2.9	\$ 1,583.40
6/30/2017	Gabb, James	Update Fiscal Plan to OMB budget reconciliation to include supporting tabs for each line item with agency level detail by line item.	\$ 546.00	2.9	\$ 1,583.40
6/30/2017	O'Neal, Emma	Update analysis comparing transitory headcount/payroll to include new data received from OMB on 06/30, as part of an ongoing process to test reasonableness of transitory FY18 budget.	\$ 429.00	2.9	\$ 1,244.10
6/30/2017	O'Neal, Emma	Update analysis tracking budgets of 44 key agencies to highlight which agencies are public corporations, in order to tie analysis in with budget-to-actual work stream.	\$ 429.00	0.7	\$ 300.30
6/30/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss incorporating OMB comments into transitory employee (contractor) analysis prior to distributing updated draft to OMB leadership.	\$ 429.00	0.6	\$ 257.40
6/30/2017	O'Neal, Emma	Update analysis comparing transitory data from different sources to reflect updates from OMB following OMB review on (06/30).	\$ 429.00	0.7	\$ 300.30
6/30/2017	Pizzo, Chris	Revise transitory employee due diligence schedule to respond to request from J. Aponte (OMB).	\$ 546.00	1.9	\$ 1,037.40
6/30/2017	Pizzo, Chris	Analyze the 44 agencies selected by Office of Management and Budget for additional due diligence in order to assess additional analyses completed.	\$ 546.00	0.7	\$ 382.20
6/30/2017	Pizzo, Chris	Call with E. O' Neal (Deloitte) to discuss updates to transitory employee schedule for inclusion in FY18 budget analysis.	\$ 546.00	0.7	\$ 382.20
6/30/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) regarding transitory employee reconciliation schedule to identify payroll costs requiring additional support.	\$ 546.00	0.4	\$ 218.40
6/30/2017	Pizzo, Chris	Call with A. Singh (Deloitte) regarding financial accounting systems update to document process recommendations for discussion with client.	\$ 546.00	0.3	\$ 163.80
6/30/2017	Singh, Amit	Meeting with A. Rivera (OMB) to discuss the draft agenda for meetings with public corporations that are not in PRIFAS.	\$ 546.00	0.9	\$ 491.40
6/30/2017	Singh, Amit	Prepare questions related to financial information to be collected from public corporations for discussion with A. Rivera (OMB).	\$ 546.00	1.3	\$ 709.80
6/30/2017	Singh, Amit	Update listing of agencies with financial information in PRIFAS to include the 47 agencies identified as high priority for variance analysis.	\$ 546.00	0.6	\$ 327.60

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*FY18 GPR Budget*

Date	Professional	Description	Rate	Hours	Fees
TOTAL JUNE STATEMENT PERIOD - FY18 GPR BUDGET				609.1	\$ 322,698.90

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Gil Diaz, Pablo	Meet with J. Puig, C. Freire (all from PR Treasury Department), E. Ramos (from Deloitte) to discuss initiative related to the trust fund recovery penalty in order to establish the steps to implement the same.	\$ 366.00	1.4	\$ 512.40
6/1/2017	Gil Diaz, Pablo	Prepare analysis of procedures for the trust fund recovery penalty initiative in order to assess the viability.	\$ 366.00	3.9	\$ 1,427.40
6/1/2017	Gil Diaz, Pablo	Review draft version of informative bulletin related to the trust fund recovery penalty initiative to submit comments/recommendations for the final version.	\$ 366.00	2.7	\$ 988.20
6/1/2017	Gil Diaz, Pablo	Review draft version of procedure related to the trust fund recovery penalty in order to submit comments/recommendations for the final version of the procedure.	\$ 366.00	2.6	\$ 951.60
6/1/2017	Marquez, Harry	Meet with F. Pares, A. Pantoja, E. Centeno, M. Valentin (all Hacienda), M. Diaz (external advisor), M. Morla, E. Ramos (all Deloitte) to discuss IT case selections for correspondence tax audits by the government.	\$ 546.00	2.3	\$ 1,255.80
6/1/2017	Marquez, Harry	Meet with T. Hurley, C. Young, J. Doyle (all Deloitte) to discuss structure of data to be presented to oversight board related to modify accrual, liquidity, reporting.	\$ 546.00	2.0	\$ 1,092.00
6/1/2017	Marquez, Harry	Prepare analysis on Revenue Initiatives workplan to help assess number of personnel needed to complete correspondence tax audit, taxpayer profiling.	\$ 546.00	1.0	\$ 546.00
6/1/2017	Martinez-Figueras, Hector	Analyze prior year query provided by J. Barreto (Treasury Department) to assess service industry profit margins behavior as part of the correspondence tax audit revenue enhancement initiative.	\$ 366.00	3.6	\$ 1,317.60
6/1/2017	Martinez-Figueras, Hector	Review notice 784/931 related to outline key points of who can be considered a responsible person.	\$ 366.00	1.8	\$ 658.80
6/1/2017	Martinez-Figueras, Hector	Analyze information provided by J. Puig (Treasury Department) related to the implementation procedure of the Trust Fund Recovery Penalty, to assess the viability of implementation on Puerto Rico Treasury Department.	\$ 366.00	2.3	\$ 841.80
6/1/2017	Martinez-Figueras, Hector	Analyze information provided by J. Puig (Treasury Department) related to IRS code sections of the Trust Fund Recovery Penalty, in order to assess the viability of implementation on PR Treasury Department.	\$ 366.00	1.9	\$ 695.40
6/1/2017	Morla, Marcos	Meet with M. Valentin, M. Saldaña, E. Centeno, F. Pares, A. Pantoja (all PR Treasury), H. Marquez, E. Ramos (all Deloitte) to discuss work plan status, distribution of work, changes to correspondence tax audits revenue initiative as of 5/31.	\$ 546.00	2.3	\$ 1,255.80
6/1/2017	Morla, Marcos	Review United States Financial Data industry trend summaries in order to perform analysis with Puerto Rico data in order to establish variances in revenue levels.	\$ 546.00	1.8	\$ 982.80

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Morla, Marcos	Review documents provided by Hacienda in order to prepare for discussion in meeting with AAFAF related to status/ overall performance of revenue initiatives as of 5/31.	\$ 546.00	1.4	\$ 764.40
6/1/2017	Morla, Marcos	Meet with J.C. Puig, F. Pares (both from Hacienda) to discuss work plan for new revenue initiative around implementation of potential tax penalties to help increase corporate compliance	\$ 546.00	0.7	\$ 382.20
6/1/2017	Ramos, Edwin	Meet with M. Valentin, M. Saldaña, E. Centeno, F. Pares, A. Pantoja (all PR Treasury), H. Marquez, M. Morla (both Deloitte) to discuss work plan status, distribution of work, progress of the correspondence tax audits revenue initiative.	\$ 507.00	2.3	\$ 1,166.10
6/1/2017	Ramos, Edwin	Update work plan prepared for the revenue initiatives after receiving additional information, requirements from F. Pares, A. Pantoja (both from Hacienda).	\$ 507.00	1.8	\$ 912.60
6/1/2017	Ramos, Edwin	Meeting with J. Puig, C. Freire (all from PR Treasury Department), P. Gil (from Deloitte) regarding the trust fund recovery penalty to withholding agents audit initiative to discuss next steps, needs, documents to be reviewed.	\$ 507.00	1.4	\$ 709.80
6/1/2017	Ramos, Edwin	Update working paper tool to include assessment for additional fields to be used on the correspondence audit information request, to be sent to taxpayers.	\$ 507.00	1.2	\$ 608.40
6/1/2017	Ramos, Edwin	Analyze trust fund recovery penalty to understand if a similar initiative could be implemented by Hacienda as a revenue increase mechanism.	\$ 507.00	1.9	\$ 963.30
6/1/2017	Ramos, Edwin	Develop trust fund recovery penalty questionnaire to be implemented by Hacienda as a revenue increase initiative.	\$ 507.00	1.7	\$ 861.90
6/2/2017	Gil Diaz, Pablo	Update documents related to the trust fund recovery penalty in order to include sales and use tax sections from the Puerto Rico Treasury Department.	\$ 366.00	2.4	\$ 878.40
6/2/2017	Gil Diaz, Pablo	Research regarding IRS trust fund penalties procedures to provide recommendations for the "step by step guide" for the trust fund recovery penalty initiative.	\$ 366.00	2.9	\$ 1,061.40
6/2/2017	Gil Diaz, Pablo	Review document with comments/ideas provided by F. Parés (from Hacienda) to identify questions that may be included in a questionnaire that may be used for the interviews related to the trust fund recovery penalty initiative.	\$ 366.00	1.8	\$ 658.80
6/2/2017	Gil Diaz, Pablo	Review memorandum related to procedures for the trust fund recovery penalty initiative in order to identify terms that should be defined in said document.	\$ 366.00	1.1	\$ 402.60
6/2/2017	Marquez, Harry	Prepare analysis on trust fund penalty to assess threshold needed for penalty.	\$ 546.00	1.9	\$ 1,037.40



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Date	Professional	Description	Rate	Hours	Fees
6/2/2017	Martinez-Figueras, Hector	Prepare Trust fund recovery penalty work plan to established milestones on personnel needed, revenues metrics, procedures to be established by PR Treasury Department, Specialize Trainings to employees, as part of the revenue enhancement initiatives.	\$ 366.00	3.8	\$ 1,390.80
6/2/2017	Martinez-Figueras, Hector	Analyze information provided by J. Puig (Treasury Department) related to "designated payments" to assess the ability to implement as part of the Trust Fund Recovery Penalty initiative.	\$ 366.00	2.7	\$ 988.20
6/2/2017	Martinez-Figueras, Hector	Update analysis on IRS new documentation related to "responsible person" to provide recommendation on how it can be implemented in PR Treasury Department, as part of Trust Fund Recovery Penalty revenue enhancement initiative.	\$ 366.00	1.7	\$ 622.20
6/2/2017	Ramos, Edwin	Review IRS document to evaluate tax impact related to trust penalty to be implemented by Hacienda on new revenue enhancement initiative.	\$ 507.00	2.8	\$ 1,419.60
6/5/2017	Gil Diaz, Pablo	Review new steps incorporated to the guide for the trust fund recovery penalty initiative in order to assess whether the penalties mentioned in the guide are permitted.	\$ 366.00	2.9	\$ 1,061.40
6/5/2017	Gil Diaz, Pablo	Prepare "question/answer" document regarding the correspondence tax audits that may be used as a guide for meeting between Puerto Rico Treasury Department; Puerto Rico Fiscal Agency & Financial Advisory Authority.	\$ 366.00	1.8	\$ 658.80
6/5/2017	Gil Diaz, Pablo	Prepare analysis regarding the designated voluntary payment to identify key elements that may be part of the trust fund recovery penalty Procedure.	\$ 366.00	3.9	\$ 1,427.40
6/5/2017	Gil Diaz, Pablo	Review analysis of step by step guide with additional information.	\$ 366.00	3.7	\$ 1,354.20
6/5/2017	Marquez, Harry	Update analysis of correspondence audit revenue initiatives work plans, implementation to identify total amount of cases identified, maximum resources available to proceed with tax audits.	\$ 546.00	1.6	\$ 873.60
6/5/2017	Martinez-Figueras, Hector	Prepare scorecard draft presentation for a meeting between Puerto Rico Treasury Department with the Puerto Rico Fiscal Agency & Financial Advisory Authority, in order to established standard templates to present monthly reports.	\$ 366.00	1.9	\$ 695.40
6/5/2017	Martinez-Figueras, Hector	Create a list of suggested questions for the initial interview once the investigation begins as part of the Trust Fund Recovery Penalty Initiative.	\$ 366.00	2.6	\$ 951.60
6/5/2017	Martinez-Figueras, Hector	Analyze information related to vacation schedules for the tax auditors that would be working on the correspondence audit initiative to assess the impact that it may have on the project revenue collection.	\$ 366.00	3.2	\$ 1,171.20

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Date	Professional	Description	Rate	Hours	Fees
6/5/2017	Martinez-Figueras, Hector	Update Trust Fund Recovery Penalty work plan to increase activities such as bi-weekly meetings held by management, to discuss progress status reports, in order to keep track of the issues encounter/collections, prepare progress to request appeals for taxpayers that may help achieve revenue metrics established as part of the revenue initiatives.	\$ 366.00	2.4	\$ 878.40
6/5/2017	Morla, Marcos	Prepare presentation regarding tax reform highlights, revenue initiatives to be used as part of the budget presentation to the Puerto Rico Legislature.	\$ 546.00	2.4	\$ 1,310.40
6/5/2017	Morla, Marcos	Assist with the preparation of the implementation plan for the taxation of military bases revenue initiative.	\$ 546.00	2.3	\$ 1,255.80
6/5/2017	Morla, Marcos	Prepare presentation related to summary of Revenue Initiatives, including key task, milestones, deliverable summary as of 6/02.	\$ 546.00	1.3	\$ 709.80
6/5/2017	Morla, Marcos	Call with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss summary needed for presentation regarding tax reform highlights, revenue initiatives for presentation of budget to the Puerto Rico Legislature.	\$ 546.00	0.6	\$ 327.60
6/5/2017	Ramos, Edwin	Update presentation based on discussion with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to include tax reform highlights, revenue initiatives for presentation of budget to Puerto Rico Legislature.	\$ 507.00	1.3	\$ 659.10
6/5/2017	Ramos, Edwin	Update week ended 6/3 presentation regarding revenue initiatives workstream, key task, milestones, deliverable summary.	\$ 507.00	1.1	\$ 557.70
6/5/2017	Ramos, Edwin	Develop proposed revenue initiative regarding potential tax penalties to be implemented by Hacienda to help increase tax compliance	\$ 507.00	3.6	\$ 1,825.20
6/5/2017	Ramos, Edwin	Prepare research focused on IRS trust fund policies to identify opportunities to be applied to the trust fund recovery penalty to understand possible alternate sources of public sector revenue.	\$ 507.00	2.1	\$ 1,064.70
6/6/2017	Gil Diaz, Pablo	Update analysis with new information as of June 6, 2017 regarding the Procedure of the trust fund recovery penalty.	\$ 366.00	2.7	\$ 988.20
6/6/2017	Gil Diaz, Pablo	Review documents related to the seizure of assets for the trust fund recovery penalty initiative in order to advance the implementation.	\$ 366.00	3.5	\$ 1,281.00
6/6/2017	Gil Diaz, Pablo	Update documents related to the corporate veil for the step by step guide that may be used for the trust fund recovery penalty implementation.	\$ 366.00	3.8	\$ 1,390.80
6/6/2017	Marquez, Harry	Update analysis of correspondence audit initiative to assess PRTD audit guidance to measure timelines.	\$ 546.00	1.7	\$ 928.20
6/6/2017	Marquez, Harry	Meet with M. Diaz Saldana, C. Freire, J. Puig, P. Fernandez, S. Gonzalez, B. Rosa, N. Perez (all Hacienda) to define the roles, responsibilities of each revenue initiatives party.	\$ 546.00	1.4	\$ 764.40

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Marquez, Harry	Review analysis of modify accrual, liquidity, reporting to help assess compliance structure for PROMESA, Oversight Board.	\$ 546.00	1.2	\$ 655.20
6/6/2017	Marquez, Harry	Update analysis on implementation plan for correspondence audit revenue initiative to assess potential taxpayer evasion.	\$ 546.00	1.2	\$ 655.20
6/6/2017	Martinez-Figueras, Hector	Analyze 2014 query by the service industry provided by J. Barreto (Treasury Department) to assess profit margins behavior as part of the correspondence audit initiatives.	\$ 366.00	3.7	\$ 1,354.20
6/6/2017	Martinez-Figueras, Hector	Revise work plans milestones to assess if information needed to comply with progress monthly reports specifications (Average, collections, time, bases) requested by the Oversight Board are available in Treasury Department data base.	\$ 366.00	2.1	\$ 768.60
6/6/2017	Martinez-Figueras, Hector	Revise Tax Notice Letters Draft provided by M. Valentin (Treasury Department) to provide recommendations.	\$ 366.00	2.1	\$ 768.60
6/6/2017	Morla, Marcos	Meet with A. Pantoja, C. Freire, F. Pares (all from PR Treasury), B. Fernandez, M. Gonzalez (both from AAFAF), to discuss revenue initiatives status, work done, work plan, reporting to fiscal board as of 6/05.	\$ 546.00	3.1	\$ 1,692.60
6/6/2017	Morla, Marcos	Review audit sampling methodology summary as provided by J. Rohena (Hacienda), assist in preparation of schedules to check sample data related to correspondence audits initiative.	\$ 546.00	2.3	\$ 1,255.80
6/6/2017	Morla, Marcos	Review schedules for calculation of potential deficiency in correspondence audits cases as provided by J. Barreto (Hacienda) as of 6/05.	\$ 546.00	1.3	\$ 709.80
6/6/2017	Morla, Marcos	Prepare summary on status of Revenue Initiatives, with back up data on collections estimates.	\$ 546.00	1.2	\$ 655.20
6/6/2017	Morla, Marcos	Review sample letter provided by A. Pantoja (Hacienda) related to audit notice for correspondence tax audit cases.	\$ 546.00	1.1	\$ 600.60
6/6/2017	Ramos, Edwin	Update communication memo with supporting documentation regarding machines license & fee revenue initiative.	\$ 507.00	0.8	\$ 405.60
6/7/2017	Cortez, Berto	Discussion with K. Blair (Deloitte) regarding contract cost savings report for additional changes prior to sending to McKinsey & Co.	\$ 585.00	0.4	\$ 234.00
6/7/2017	Gil Diaz, Pablo	Meet with M. Valentin, E. Centeno, W. Rivera (all from Puerto Rico Treasury Department), H. Martinez (from Deloitte) to discuss action plan/progress of the correspondence audits initiative.	\$ 366.00	2.3	\$ 841.80
6/7/2017	Gil Diaz, Pablo	Prepare documents for meeting with M. Valentin, E. Centeno, W. Rivera (all from Puerto Rico Treasury Department), H. Martinez (from Deloitte) to discuss the action plan/progress of the correspondence audits initiative.	\$ 366.00	1.5	\$ 549.00

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Date	Professional	Description	Rate	Hours	Fees
6/7/2017	Gil Diaz, Pablo	Review Informative Bulletin provided by C. Puig (From Hacienda) to identify whether the same is in compliance with the Puerto Rico Internal Revenue Code for the trust fund recovery penalty initiative.	\$ 366.00	3.7	\$ 1,354.20
6/7/2017	Martinez-Figueras, Hector	Meeting with M. Valentin, E. Centeno, W. Rivera (All Puerto Rico Treasury Department), P. Gil, to discuss procedures on how to manage information received by the taxpayers related to tax process changes	\$ 366.00	2.3	\$ 841.80
6/7/2017	Martinez-Figueras, Hector	Prepare for the meeting related to the step-by-step procedures to be established by the Treasury Department, covering handling of evidence provided by taxpayers once the audit process begins, in order to provide recommendations.	\$ 366.00	1.5	\$ 549.00
6/7/2017	Martinez-Figueras, Hector	Analyze data provided for J. Barreto (Treasury Department) to assess compliance with established requirements by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) as part of the correspondence audit initiative.	\$ 366.00	2.1	\$ 768.60
6/7/2017	Martinez-Figueras, Hector	Update analysis of letter for Trust Fund Recovery Penalty Initiative to assess compliance with work stream established by F. Pares (Treasury Department), as part of the revenue enhancement initiatives.	\$ 366.00	1.1	\$ 402.60
6/7/2017	Morla, Marcos	Prepare communication to B. Fernandez (AAFAF) related to respond to status request of various revenue initiatives, including monthly reporting metrics available as of 6/06.	\$ 546.00	1.9	\$ 1,037.40
6/7/2017	Morla, Marcos	Update correspondence audits work and implementation plans based on new information provided by F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 546.00	1.8	\$ 982.80
6/7/2017	Ramos, Edwin	Perform additional research on development of revenue initiative to assess trust fund recovery penalty to withholding agents.	\$ 507.00	3.2	\$ 1,622.40
6/7/2017	Ramos, Edwin	Update the work plan regarding trust fund recovery penalty to withholding agent audit initiative to include new data.	\$ 507.00	1.2	\$ 608.40
6/7/2017	Ramos, Edwin	Update development of trust fund to assess recovery penalty based on data obtained focused on revenue initiatives, withholding agents.	\$ 507.00	1.6	\$ 811.20
6/8/2017	Gil Diaz, Pablo	Review documents related to a draft of Informative Bulletin for the trust fund recovery penalty initiative.	\$ 366.00	3.6	\$ 1,317.60
6/8/2017	Gil Diaz, Pablo	Update documents with new information related to additional steps to be followed by auditors in connection with the trust fund recovery penalty in order to expedite final version of the procedure.	\$ 366.00	2.4	\$ 878.40
6/8/2017	Gil Diaz, Pablo	Update documents related additional sections of the PR Internal Revenue Code for the trust fund recovery penalty initiative to expedite the issuance of the Informative Bulletin.	\$ 366.00	3.7	\$ 1,354.20
6/8/2017	Marquez, Harry	Update analysis on correspondence audits to create a standard set of working papers for audit preparation.	\$ 546.00	2.7	\$ 1,474.20

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Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Marquez, Harry	Meet with C. Freire (external advisor of PR Treasury), M. Morla (Deloitte) to discuss sources of data needed to complete reporting package of collections of the revenue initiatives.	\$ 546.00	1.8	\$ 982.80
6/8/2017	Marquez, Harry	Meet with A. Pantoja, J. Barreto, M. Valentin (all Hacienda), M. Diaz (external advisor), M. Morla, E. Ramos (all Deloitte) to discuss correspondence audit implementation plans, gaps, current progress.	\$ 546.00	1.6	\$ 873.60
6/8/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Revenue, Tax Policy), C. Young, E. Rios, T. Hurley (all Deloitte) to discuss key milestones, upcoming action items, risks, resolutions for revenue initiatives.	\$ 546.00	1.1	\$ 600.60
6/8/2017	Martinez-Figueras, Hector	Analyze updated data to assess compliance with established profit margins/expense reported.	\$ 366.00	3.9	\$ 1,427.40
6/8/2017	Martinez-Figueras, Hector	Prepare analysis with new query data provided to recalculate taxable income base on possible adjustments that would be assessed.	\$ 366.00	2.7	\$ 988.20
6/8/2017	Martinez-Figueras, Hector	Update analysis with new 2014 query data provided to recalculate taxable income base on possible adjustments that would be assessed.	\$ 366.00	2.5	\$ 915.00
6/8/2017	Martinez-Figueras, Hector	Update analysis with new 2014 query data provided to recalculate taxable income base on possible adjustments that may be assessed by Treasury Department.	\$ 366.00	1.2	\$ 439.20
6/8/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy), C. Freire (Contractor - PR Treasury), H. Marquez (Deloitte) to discuss monthly reporting format for Fiscal Board on revenue initiatives.	\$ 546.00	1.8	\$ 982.80
6/8/2017	Morla, Marcos	Review withholding agent penalty work plan, implementation plan in order to ascertain compliance with objectives.	\$ 546.00	1.6	\$ 873.60
6/8/2017	Morla, Marcos	Meet with F. Pares, M. Valentin, J. Barreto, A. Pantoja (all from Hacienda), to discuss status of the correspondence audits revenue initiative as of 6/07.	\$ 546.00	1.6	\$ 873.60
6/8/2017	Morla, Marcos	Review correspondence audits work plan, implementation plan, data gathering worksheets in order to assess compliance with objectives presented in the approved Fiscal Plan.	\$ 546.00	1.3	\$ 709.80
6/8/2017	Morla, Marcos	Prepare communication to B. Fernandez (AAFAF) related to economic indicators, reporting of various revenue initiatives.	\$ 546.00	1.2	\$ 655.20
6/8/2017	Ramos, Edwin	Update the development of revenue initiative work plan for data impacting assessment of trust fund recovery penalty to withholding agents.	\$ 507.00	3.6	\$ 1,825.20
6/8/2017	Ramos, Edwin	Develop analysis tool for Hacienda auditors for performance of data sampling test for correspondence audit initiatives.	\$ 507.00	3.4	\$ 1,723.80

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Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Ramos, Edwin	Meet with J. Rohena, M. Diaz, A. Pantoja, M. Valentin, J. Barreto (all PR Treasury), H. Marquez, M. Morla (Deloitte) to discuss correspondence audits initiative progress, audit sampling, letter to be sent, assignment of cases, reporting for the revenue enhancement initiatives.	\$ 507.00	1.6	\$ 811.20
6/8/2017	Ramos, Edwin	Prepare data analysis report, summary of the status of correspondence audit for meeting with Hacienda personnel to highlight potential next steps in revenue initiative.	\$ 507.00	1.4	\$ 709.80
6/12/2017	Gil Diaz, Pablo	Review updated version of the questionnaire for the handling of the interviews related to the Trust Fund Recovery Penalty initiative as requested by F. Parés (Hacienda), for his review.	\$ 366.00	2.2	\$ 805.20
6/12/2017	Gil Diaz, Pablo	Prepare table to track the payments made for flexible payment plan initiative.	\$ 366.00	2.6	\$ 951.60
6/12/2017	Gil Diaz, Pablo	Revise work plan to update certain information regarding the Trust Fund Recovery Penalty initiative, including activity, milestone, person in charge.	\$ 366.00	2.9	\$ 1,061.40
6/12/2017	Gil Diaz, Pablo	Review additional documents provided by C. Puig (Hacienda) with questions for the interview questionnaire in connection with the Trust Fund Recovery Penalty initiative for the review of F. Parés (Hacienda).	\$ 366.00	2.9	\$ 1,061.40
6/12/2017	Marquez, Harry	Meet with F. Pares, A. Pantoja (all Hacienda), M. Diaz (external advisor), Microsoft to discuss fiscal plan revenue initiatives, system tracking of collections.	\$ 546.00	2.9	\$ 1,583.40
6/12/2017	Marquez, Harry	Update analysis on withholding agent penalty to assess increment penalties, fines for non compliance.	\$ 546.00	1.1	\$ 600.60
6/12/2017	Marquez, Harry	Call with B. Fernandez, M. del Toro (both from AAFAF), M. Morla (Deloitte) to discuss government needed resources for revenue initiatives.	\$ 546.00	1.0	\$ 546.00
6/12/2017	Martinez-Figueras, Hector	Meet with E. Ríos (Puerto Rico Treasury Department), to discuss collection report from Flexible Payment Plans.	\$ 366.00	1.1	\$ 402.60
6/12/2017	Martinez-Figueras, Hector	Meet with J. Barreto (Puerto Rico Treasury Department), E. Ramos (Deloitte) to discuss work stream as part of correspondence audit initiative.	\$ 366.00	1.1	\$ 402.60
6/12/2017	Martinez-Figueras, Hector	Prepare tax reform presentation on individuals based on proposed changes, to be presented to the governor.	\$ 366.00	3.7	\$ 1,354.20
6/12/2017	Martinez-Figueras, Hector	Analyze collections report on Flexible Payment Program provided by E. Rios (Treasury Department) to assess variances between PY period.	\$ 366.00	1.3	\$ 475.80
6/12/2017	Morla, Marcos	Call with B. Fernandez, M. Gonzalez (both AAFAF), H. Marquez (Deloitte) to discuss revenue initiatives back-up for baselines, collections estimates.	\$ 546.00	2.3	\$ 1,255.80
6/12/2017	Ramos, Edwin	Develop revenue enhancement initiative assessment regarding withholding agents penalty.	\$ 507.00	3.7	\$ 1,875.90

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Date	Professional	Description	Rate	Hours	Fees
6/12/2017	Ramos, Edwin	Review of process guidance for revenue initiative regarding penalty to withholding agents requested by J. Puig (Hacienda).	\$ 507.00	3.1	\$ 1,571.70
6/12/2017	Ramos, Edwin	Meeting with J. Barreto (Hacienda), H. Martinez (Deloitte) to discuss progress regarding Correspondence Audit Initiative.	\$ 507.00	1.1	\$ 557.70
6/13/2017	Gil Diaz, Pablo	Research regarding IRS questionnaire in order to improve the PR questionnaire report for the Trust Fund Recovery Penalty initiative.	\$ 366.00	3.9	\$ 1,427.40
6/13/2017	Gil Diaz, Pablo	Prepare documents for meeting with E. Ríos (from Puerto Rico Treasury Department) to discuss progress, next steps regarding the flexible payments plans initiative.	\$ 366.00	0.5	\$ 183.00
6/13/2017	Gil Diaz, Pablo	Review draft version of the interview questionnaire to modify various questions as part of the Trust Fund Recovery Penalty initiative.	\$ 366.00	3.6	\$ 1,317.60
6/13/2017	Gil Diaz, Pablo	Update questionnaire report with information regarding payroll service providers, agreements with third party payers for the Trust Fund Recovery Penalty initiative.	\$ 366.00	3.9	\$ 1,427.40
6/13/2017	Marquez, Harry	Review analysis of revenue initiatives to assess current progress, including enhancement recommendations, to implement Whistleblower program.	\$ 546.00	1.3	\$ 709.80
6/13/2017	Marquez, Harry	Meet with M. Diaz Saldana, C. Freire, J. Puig, P. Fernandez, S. Gonzalez, B. Rosa, N. Perez (all Hacienda) to discuss indicators that will be use to keep track of progress for the revenue initiatives.	\$ 546.00	1.1	\$ 600.60
6/13/2017	Marquez, Harry	Meet with C. Freires (external advisor) to discuss information needed for indicators of revenue initiatives.	\$ 546.00	1.0	\$ 546.00
6/13/2017	Martinez-Figueras, Hector	Prepare collection report for the flexible payment plan revenue initiative, requested by McKinsey.	\$ 366.00	1.1	\$ 402.60
6/13/2017	Martinez-Figueras, Hector	Meet with S. Benitez (Puerto Rico Treasury Department), to discuss inconsistencies in FY 2016 collection reports as part of the collection Center revenue initiative.	\$ 366.00	1.6	\$ 585.60
6/13/2017	Martinez-Figueras, Hector	Analyze data provided by S. Benitez (Treasury Department) to assess discrepancies on collection reports as part of the revenue enhancement initiatives.	\$ 366.00	1.9	\$ 695.40
6/13/2017	Martinez-Figueras, Hector	Prepare tax reform presentation for the governor, requested for T. Hurley as part of the revenue enhancement initiative.	\$ 366.00	1.3	\$ 475.80
6/13/2017	Morla, Marcos	Review changes in work, implementation plans of correspondence audits initiatives based on additional information.	\$ 546.00	1.4	\$ 764.40
6/13/2017	Morla, Marcos	Meet with E. Ramos (Deloitte) to discuss information requested by AAFAF related to revenue initiative milestones, status, collection estimates back-up.	\$ 546.00	1.2	\$ 655.20



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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/13/2017	Morla, Marcos	Meet with H. Marquez (Deloitte) in order to discuss status of preparation of work plans for the different revenue initiatives.	\$ 546.00	0.7	\$ 382.20
6/13/2017	Ramos, Edwin	Update revenue scorecard report requested by AAFAF regarding the status, data available of revenue initiatives, with information provided by Hacienda.	\$ 507.00	1.2	\$ 608.40
6/14/2017	Gil Diaz, Pablo	Assist with the preparation of the tax reform presentation as requested by F. Parés (PR - Assistant Secretary of Treasury) for Financial Oversight & Management Board for Puerto Rico.	\$ 366.00	3.4	\$ 1,244.40
6/14/2017	Gil Diaz, Pablo	Coordinate meeting with R. Cruz (from Information Technology, Puerto Rico Treasury Department) to discuss the creation of a web page as part of the correspondence audits initiative.	\$ 366.00	0.5	\$ 183.00
6/14/2017	Gil Diaz, Pablo	Review Puerto Rico tax reform in regards to the amendments to the Puerto Rico Internal Revenue Code of 2011.	\$ 366.00	2.9	\$ 1,061.40
6/14/2017	Gil Diaz, Pablo	Review updated version of the Informative Bulletin related to the trust fund recovery penalty initiative.	\$ 366.00	2.4	\$ 878.40
6/14/2017	Gil Diaz, Pablo	Review updated version of the Procedure document as part of the Trust Fund Recovery Penalty initiative, to check against recently enacted amendments.	\$ 366.00	0.5	\$ 183.00
6/14/2017	Martinez-Figueras, Hector	Prepare pending information needed for flexible payment plan initiative to be requested, to comply with monthly reporting for McKinsey as part of the revenue enhancement initiative.	\$ 366.00	0.4	\$ 146.40
6/14/2017	Morla, Marcos	Call with B. Fernandez (AAFAF) in order to discuss information available on milestones, collections estimates back-up for revenue initiatives as of 6/13.	\$ 546.00	2.2	\$ 1,201.20
6/14/2017	Morla, Marcos	Prepare weekly accomplishments report period of 6/08 - 6/14 for revenue enhancement initiatives.	\$ 546.00	1.1	\$ 600.60
6/15/2017	Gil Diaz, Pablo	Prepare tax reform presentation (Tax Simplification Act) for the Governor of Puerto Rico.	\$ 366.00	2.9	\$ 1,061.40
6/15/2017	Gil Diaz, Pablo	Meet with E. Ríos, A. Cruz (all from Puerto Rico Treasury Department), H. Martinez (from Deloitte) to discuss the status/updates regarding the correspondence audits initiative.	\$ 366.00	0.8	\$ 292.80
6/15/2017	Gil Diaz, Pablo	Meet with R. Cruz (Information Technology Director from Puerto Rico Treasury Department) to discuss the creation of a web page as part of the correspondence audits initiative.	\$ 366.00	1.3	\$ 475.80
6/15/2017	Gil Diaz, Pablo	Update tax reform presentation (Tax Simplification Act) for the Governor of Puerto Rico to include additional sections from the PR Internal Revenue Code.	\$ 366.00	2.7	\$ 988.20
6/15/2017	Gil Diaz, Pablo	Prepare documents for meeting with R. Cruz (Information Technology Director from Puerto Rico Treasury Department) to discuss the creation of a web page as part of the correspondence audits initiative.	\$ 366.00	1.1	\$ 402.60

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Gil Diaz, Pablo	Review cases provided by A. Cruz (from Hacienda) for the assessment of data in order to expedite the process for the correspondence audits initiative.	\$ 366.00	1.6	\$ 585.60
6/15/2017	Gil Diaz, Pablo	Review tax reform related to amendments to the Puerto Rico Internal Revenue Code of 2011 to further work on the presentation for the Governor of Puerto Rico.	\$ 366.00	2.9	\$ 1,061.40
6/15/2017	Martinez-Figueras, Hector	Meet with E. Rios, A. Cruz (Puerto Rico Treasury Department), P. Gil (Deloitte) to discuss pending information related to correspondence audit initiative in order to get information to comply with monthly reporting requested by the Oversight Board.	\$ 366.00	0.8	\$ 292.80
6/15/2017	Martinez-Figueras, Hector	Meet with M. Valentin, M. Saldaña, A. Pantoja, J. Barreto (Puerto Rico Treasury Department), M. Morla (Deloitte) to discuss status of Correspondence Audit Initiative work stream.	\$ 366.00	3.2	\$ 1,171.20
6/15/2017	Martinez-Figueras, Hector	Analyze information related to the Call Center (Calls received/drop/avg. waiting time/collections) to compare with PY reports.	\$ 366.00	2.9	\$ 1,061.40
6/15/2017	Martinez-Figueras, Hector	Analyze tax reform proposed changes to prepare tax simplification act presentation, to be presented to the governor, as part of the revenue enhancement initiative.	\$ 366.00	2.9	\$ 1,061.40
6/15/2017	Martinez-Figueras, Hector	Update tax simplification act presentation on individual taxes to be presented to the governor as part of the revenue enhancement initiative.	\$ 366.00	2.6	\$ 951.60
6/15/2017	Morla, Marcos	Meet with M. Valentin, M. Saldaña, A. Pantoja, J. Barreto (all from Hacienda), E. Ramos (Deloitte) regarding status, progress, audit sample for the Correspondence Audit Initiative as of 6/14.	\$ 546.00	3.2	\$ 1,747.20
6/15/2017	Morla, Marcos	Prepare presentation related to summary of impact, costs of the proposed tax reform for the Governor.	\$ 546.00	2.8	\$ 1,528.80
6/15/2017	Morla, Marcos	Review data available for flexible plan monthly reporting in order to comply with the key performance indicators, milestones proposed by McKinsey to be included in monthly PROMESA progress report.	\$ 546.00	1.7	\$ 928.20
6/15/2017	Morla, Marcos	Meet with C. Freire (PR Treasury) to discuss reporting requirements, Key Performance Indicators, Milestones on revenue initiatives proposed by McKinsey for monthly Promesa progress report.	\$ 546.00	1.6	\$ 873.60
6/16/2017	Gil Diaz, Pablo	Translate the Notice of Investigation/Requirement of Information letter related to the correspondence audits for McKinsey's review, as requested by F. Parés (PR - Assistant Secretary of Revenue, Tax Policy).	\$ 366.00	2.1	\$ 768.60
6/16/2017	Gil Diaz, Pablo	Review information related to the creation of a web page in order to advance the correspondence audits initiative.	\$ 366.00	2.9	\$ 1,061.40
6/16/2017	Gil Diaz, Pablo	Update the Notice of Investigation/Requirement of Information letter for McKinsey with an updated Treasury format as part of the correspondence audits.	\$ 366.00	1.6	\$ 585.60

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Date	Professional	Description	Rate	Hours	Fees
6/16/2017	Gil Diaz, Pablo	Update the tax reform presentation for the Governor of Puerto Rico to comply with Treasury format.	\$ 366.00	2.8	\$ 1,024.80
6/16/2017	Martinez-Figueras, Hector	Update tax simplification act presentation on corporate taxes, to be presented to the governor, as part of the revenue enhancement initiative.	\$ 366.00	2.8	\$ 1,024.80
6/16/2017	Martinez-Figueras, Hector	Update tax simplification act presentation on other taxes, to be presented to the governor, as part of the revenue enhancement initiative.	\$ 366.00	2.7	\$ 988.20
6/16/2017	Martinez-Figueras, Hector	Update revenue enhancement scorecard overview provided by McKinsey related to the revenue enhancement initiatives, as part of the monthly reporting requested by the oversight board.	\$ 366.00	2.5	\$ 915.00
6/16/2017	Morla, Marcos	Meet with B. Fernandez (AAFAF) to discuss revenue initiatives status, implementation, work plans, data available for monthly Promesa progress report as requested by McKinsey.	\$ 546.00	2.4	\$ 1,310.40
6/16/2017	Morla, Marcos	Review of translation of notice letter for correspondence audits as requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to be used on meeting with US Treasury consultants.	\$ 546.00	1.8	\$ 982.80
6/16/2017	Morla, Marcos	Update analysis for the Governor on summary of impact, costs of the proposed tax reform requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 546.00	1.8	\$ 982.80
6/16/2017	Morla, Marcos	Meet with C. Freire (Hacienda) to discuss information requested by McKinsey on key performance indicators, milestones for revenue initiatives monthly Promesa progress report as of 6/15.	\$ 546.00	1.6	\$ 873.60
6/16/2017	Morla, Marcos	Review electronic liens collections reports in order to understand available data, compliance with key performance indicators, milestones requested by McKinsey for monthly Promesa progress report.	\$ 546.00	0.8	\$ 436.80
6/19/2017	Cortez, Berto	Meet with T. Hurley, C. Kennedy, M. Lew (all Deloitte) to discuss executive order work plan, next steps, deliverable time table.	\$ 585.00	0.3	\$ 175.50
6/19/2017	Gil Diaz, Pablo	Review case selection regarding the correspondence tax audit initiative to expedite the process of the 1,000 investigation letters that the Treasury will deliver by July 2017.	\$ 366.00	2.9	\$ 1,061.40
6/19/2017	Gil Diaz, Pablo	Review documents provided by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) related to the trust fund recovery penalty initiative to provide recommendations regarding the updated draft procedures.	\$ 366.00	2.9	\$ 1,061.40
6/19/2017	Gil Diaz, Pablo	Review the revenue enhancement scorecard overview provided by McKinsey related to the revenue initiatives in order to deliver an updated version of the same.	\$ 366.00	3.9	\$ 1,427.40

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Martinez-Figueras, Hector	Meet with E. Dominguez, L. Lucchesi (Puerto Rico Treasury Department), M. Morla (Deloitte) to discuss reporting procedures to comply with monthly reporting requested by McKinsey, as part of the revenue enhancement initiative.	\$ 366.00	2.2	\$ 805.20
6/19/2017	Martinez-Figueras, Hector	Meet with J. Barreto (Puerto Rico Treasury Department), M. Morla (Deloitte) to discuss analysis of assessed information, as part of the correspondence tax audit initiative.	\$ 366.00	1.1	\$ 402.60
6/19/2017	Martinez-Figueras, Hector	Update analysis of revenue enhancement initiatives based on additional query provided by J. Barreto (Treasury Department) to assess whether data complies with metrics established by F. Pares (PR - Asst Secretary of Revenue, Tax Policy), as part of the correspondence revenue initiative.	\$ 366.00	2.7	\$ 988.20
6/19/2017	Martinez-Figueras, Hector	Prepare revenue enhancement scorecard overview related to the revenue initiatives, as part of the monthly reporting requested by McKinsey.	\$ 366.00	2.1	\$ 768.60
6/19/2017	Martinez-Figueras, Hector	Update revenue enhancement scorecard overview related to budget to actual collections report, as part of the monthly reporting requested by McKinsey.	\$ 366.00	2.6	\$ 951.60
6/19/2017	Morla, Marcos	Meet with R. Cruz, F. Pares, C. Freire (All from Hacienda), D. Nally, G. Grippo (all from US Treasury) to discuss progress on collections initiatives, correspondence audits work plan, sample letter to be used for audit notices.	\$ 546.00	3.1	\$ 1,692.60
6/19/2017	Morla, Marcos	Meet with C. Freire, A. Pantoja (both from Hacienda) to discuss new property tax regime revenue initiative work plan.	\$ 546.00	2.4	\$ 1,310.40
6/19/2017	Morla, Marcos	Meet with E. Dominguez, L. Lucchesi (both Hacienda), H. Martinez (Deloitte) to discuss flexible plans, collection center's available data to populate key performance indicators, collections into monthly Promesa progress report as requested by McKinsey.	\$ 546.00	2.2	\$ 1,201.20
6/19/2017	Morla, Marcos	Meet with J. Barreto (Hacienda), H. Martinez (Deloitte) to discuss correspondence tax audits status of case samples in order to meet goal of sending first letters by June 30th.	\$ 546.00	1.1	\$ 600.60
6/20/2017	Gil Diaz, Pablo	Meet with B. Fernandez (from Puerto Rico Fiscal Agency & Financial Advisory Authority), H. Marquez, M. Morla, H. Martinez (all from Deloitte) to discuss the work plans initiatives, status, next steps.	\$ 366.00	2.2	\$ 805.20
6/20/2017	Gil Diaz, Pablo	Review tax revenue reports for the preparation for the revenue enhancements meeting with B. Fernandez (from Puerto Rico Fiscal Agency & Financial Advisory Authority), H. Marquez, M. Morla, H. Martinez (all from Deloitte) to discuss the work plans initiatives, status, next steps as part of the revenue initiatives.	\$ 366.00	1.8	\$ 658.80

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Gil Diaz, Pablo	Review tax revenue schedules provided by R. Cruz (from Hacienda) for the selection of cases as part of the correspondence tax initiative to expedite the process of such initiative.	\$ 366.00	3.3	\$ 1,207.80
6/20/2017	Gil Diaz, Pablo	Review revenue enhancements work plans to modify revenue enhancement initiative activities to comply with information provided by Hacienda personnel.	\$ 366.00	3.4	\$ 1,244.40
6/20/2017	Lew, Matt	Meet with R. Cortez, M. Kelley, C. Kennedy, J. Velez, V. Valencia, C. Theocharidis, R. Pereira, M. McCabe (all Deloitte) regarding the status, open items, action plans for analyzing the FY17 Executive Orders cost certifications for the 12 in-scope agencies.	\$ 546.00	0.7	\$ 382.20
6/20/2017	Marquez, Harry	Meet with B. Fernandez (AAFAF), P. Gil, H. Martinez, M. Morla (all from Deloitte) to discuss recorded increase in revenue collections to present to Oversight Board.	\$ 546.00	2.2	\$ 1,201.20
6/20/2017	Marquez, Harry	Meet with L. Luchessi (Hacienda), M. Morla (Deloitte) to gather and assess availability of data requested by Oversight Board for monitoring of revenue initiatives, collections.	\$ 546.00	1.7	\$ 928.20
6/20/2017	Marquez, Harry	Update analysis of implementation plan for correspondence tax audit initiative to identify old cases needing to be resolved.	\$ 546.00	0.9	\$ 491.40
6/20/2017	Martinez-Figueras, Hector	Meet with B. Fernandez (Puerto Rico Fiscal Agency & Financial Advisory Authority), H. Marquez, M. Morla, P. Gil (Deloitte) to discuss updates to the revenue enhancement work plan initiatives.	\$ 366.00	2.2	\$ 805.20
6/20/2017	Martinez-Figueras, Hector	Meet with E. Dominguez, S. Rodriguez (Puerto Rico Treasury Department), to discuss monthly reporting procedures requested by McKinsey, as part of the call Center revenue initiative.	\$ 366.00	2.2	\$ 805.20
6/20/2017	Martinez-Figueras, Hector	Analyze information provided by E. Dominguez (Treasury Department) to update analysis based on collections/new plans created/down payments reports as requested by McKinsey, as part of the flexible payment plan initiative.	\$ 366.00	2.2	\$ 805.20
6/20/2017	Martinez-Figueras, Hector	Update revenue enhancement initiative summary reports for the scorecard overview template, in order to comply with monthly collection reporting requested by McKinsey.	\$ 366.00	3.8	\$ 1,390.80
6/20/2017	Morla, Marcos	Meet with B. Fernandez, C. Frederick, P. Soto (all AAFAF), C. Freire, F. Pares (both Hacienda) to discuss status of available data, monitoring of revenue initiatives in preparation for meeting with McKinsey.	\$ 546.00	3.3	\$ 1,801.80
6/20/2017	Morla, Marcos	Review additional information sent by McKinsey related to template to be used for monthly Promesa progress report in order to identify available data, pending information to be requested to Hacienda as of 6/19.	\$ 546.00	2.6	\$ 1,419.60

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Morla, Marcos	Meet with B. Fernandez (AAFAF), P. Gil, H. Martinez, H. Marquez (all from Deloitte) to discuss information requested by McKinsey related to key performance indicators in preparation for meeting to discuss monthly Promesa progress report for month of June.	\$ 546.00	2.2	\$ 1,201.20
6/20/2017	Morla, Marcos	Meet with L. Luchessi (Hacienda), H. Marquez (Deloitte) to gather, verify available data, discuss programing required to track additional key performance indicators requested by McKinsey for monitoring of revenue initiatives as of 6/19.	\$ 546.00	1.7	\$ 928.20
6/21/2017	Gil Diaz, Pablo	Prepare report regarding the achievements, issues, next steps to take for the implementation of the revenue initiatives, as requested by McKinsey.	\$ 366.00	3.3	\$ 1,207.80
6/21/2017	Gil Diaz, Pablo	Prepare template for monthly reporting regarding revenue initiatives, as requested by McKinsey.	\$ 366.00	3.9	\$ 1,427.40
6/21/2017	Gil Diaz, Pablo	Update revenue enhancements initiatives work plans to assess implementation challenges to adjust prospective timelines.	\$ 366.00	3.6	\$ 1,317.60
6/21/2017	Marquez, Harry	Meet with T. Wintner, K. Hernandez, J. Davis, N. Lacava, G. Shahr (all McKinsey), F. Pares, R. Cruz, E. Rios, C. Freire (all Hacienda), B. Fernandez, C. Frederick, M. Gonzalez (all AAFAF), M. Morla (Deloitte) discuss revenue initiatives status, reporting, variances from expected versus actual numbers.	\$ 546.00	4.3	\$ 2,347.80
6/21/2017	Martinez-Figueras, Hector	Update the revenue initiatives consolidated report related to achievements, issues encounter, next step on the implementation of the revenue enhancement initiative.	\$ 366.00	1.7	\$ 622.20
6/21/2017	Martinez-Figueras, Hector	Meet with F. Pares, C. Freire, J. Puig (All from Treasury Department), M. Morla (Deloitte) to discuss pending issues with the revenue enhancement initiatives.	\$ 366.00	1.9	\$ 695.40
6/21/2017	Martinez-Figueras, Hector	Update monthly reporting templates for Flexible Payment Program revenue enhancement initiative, to comply with specifications requested by McKinsey, in order to comply with progress monthly reports for the oversight board.	\$ 366.00	3.2	\$ 1,171.20
6/21/2017	Martinez-Figueras, Hector	Update preparation of the Revenue enhancement initiatives reports templates requested by McKinsey, in order to comply with progress monthly reports to be presented to the oversight board.	\$ 366.00	3.9	\$ 1,427.40
6/21/2017	Morla, Marcos	Meet with T. Wintner, K. Hernandez, J. Davis, N. Lacava, G. Shahr (all McKinsey), F. Pares, R. Cruz, E. Rios, C. Freire (all Hacienda), B. Fernandez, C. Frederick, M. Gonzalez (all AAFAF), H. Marquez (Deloitte) regarding status of revenue initiatives, key performance indicators to be used, milestones to be tracked, monthly Promesa progress report format.	\$ 546.00	4.3	\$ 2,347.80

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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Morla, Marcos	Meet with H. Martinez (Deloitte), C. Freire, J. Puig, F. Pares (all Hacienda) to discuss information gathered from various Hacienda employees related to available data to be used in monthly Promesa progress report to prepare for meeting with McKinsey on status of revenue initiatives.	\$ 546.00	1.9	\$ 1,037.40
6/21/2017	Morla, Marcos	Review correspondence tax audits sample notice, potential deficiency agreement model letter to be used to notify taxpayers, in order to ascertain compliance with the administrative process set forth in the PR Code.	\$ 546.00	1.4	\$ 764.40
6/21/2017	Morla, Marcos	Prepare weekly activity report for week of 6/15-6/21 on revenue enhancement initiatives in order to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.1	\$ 600.60
6/21/2017	Morla, Marcos	Review information sent by B. Fernandez (AAFAF) related to monthly Promesa reporting in order to prepare for meeting with McKinsey on status of revenue initiatives as of 6/20.	\$ 546.00	0.8	\$ 436.80
6/22/2017	Gil Diaz, Pablo	Prepare data regarding Act 154 Substitute Tax Regime initiative for monthly reporting, as requested by McKinsey.	\$ 366.00	1.4	\$ 512.40
6/22/2017	Gil Diaz, Pablo	Prepare data for monthly reporting regarding Credit Bureaus initiative, as requested by McKinsey.	\$ 366.00	1.6	\$ 585.60
6/22/2017	Gil Diaz, Pablo	Prepare data regarding individual/commercial taxpayer profiling initiative for monthly reporting, as requested by McKinsey.	\$ 366.00	1.4	\$ 512.40
6/22/2017	Gil Diaz, Pablo	Prepare data for monthly reporting regarding internet sales initiative requested by McKinsey.	\$ 366.00	1.7	\$ 622.20
6/22/2017	Gil Diaz, Pablo	Prepare table of owners, contacts, due dates for the information request to prepare the revenue initiatives progress reports requested by McKinsey.	\$ 366.00	3.8	\$ 1,390.80
6/22/2017	Harris, Andy	Review analysis of Revenue Enhancement workstream materials to identify audit correspondence initiatives, viability of taxpayer collections.	\$ 621.00	2.9	\$ 1,800.90
6/22/2017	Marquez, Harry	Meet with R. Maldonado, F. Pares, G. Portela, C. Sobrino (all Hacienda), C. Young, T. Hurley (all Deloitte) to discuss revenue initiatives, government right-sizing, cost management to PROMESA timeline.	\$ 546.00	1.3	\$ 709.80
6/22/2017	Marquez, Harry	Meet with F. Pares (Hacienda), H. Martinez, M. Morla (Deloitte) to discuss status of correspondence tax case sample, including template correspondence for use with third parties.	\$ 546.00	0.9	\$ 491.40
6/22/2017	Martinez-Figueroa, Hector	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy), H. Marquez, M. Morla, P. Gil (All from Deloitte) to discuss status of correspondence tax audit data analysis.	\$ 366.00	0.9	\$ 329.40
6/22/2017	Martinez-Figueroa, Hector	Meet with J. Barreto (Treasury Department), M. Morla to discuss data analysis results as part of the correspondence tax audit initiative.	\$ 366.00	1.1	\$ 402.60



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Date	Professional	Description	Rate	Hours	Fees
6/22/2017	Martinez-Figueras, Hector	Update budget to actual monthly reporting scorecard presentation for flexible payment plans requested by McKinsey.	\$ 366.00	2.0	\$ 732.00
6/22/2017	Martinez-Figueras, Hector	Analyze tax notice letter draft, provided by M. Valentin (Treasury Department), to provide recommendations.	\$ 366.00	1.5	\$ 549.00
6/22/2017	Martinez-Figueras, Hector	Analyze data provided by E. Rios (Treasury Department), to assess the impact on collections received after the tax increase in tobacco industry, requested by McKinsey, as part of the revenue enhancement initiative.	\$ 366.00	2.7	\$ 988.20
6/22/2017	Martinez-Figueras, Hector	Prepare tobacco collection report based on data provided by E. Rios (Treasury Department), to assess budget to actual collections during the month of June.	\$ 366.00	2.2	\$ 805.20
6/22/2017	Morla, Marcos	Gather data requested by McKinsey related to key performance indicators, collections estimates to be used on monthly Promesa progress report.	\$ 546.00	2.7	\$ 1,474.20
6/22/2017	Morla, Marcos	Gather milestone data requested by McKinsey in order to track progress of revenue initiatives to be used for monthly Promesa progress report.	\$ 546.00	2.1	\$ 1,146.60
6/22/2017	Morla, Marcos	Prepare tax reform summary presentation to be presented to the Governor.	\$ 546.00	1.6	\$ 873.60
6/22/2017	Morla, Marcos	Meeting with J. Barreto (Hacienda), H. Martinez (Deloitte) to discuss status of correspondence case sample and model letter changes.	\$ 546.00	1.1	\$ 600.60
6/22/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy), H. Martinez, H. Marquez (Deloitte) to discuss status of correspondence case sample and model letter changes discussed in previous meeting with J. Barreto, M. Valentin (both from Hacienda) as of 6/21.	\$ 546.00	0.9	\$ 491.40
6/23/2017	Gil Diaz, Pablo	Prepare data for monthly reporting regarding new property tax initiative, as requested by McKinsey.	\$ 366.00	1.8	\$ 658.80
6/23/2017	Gil Diaz, Pablo	Prepare data for monthly reporting regarding tobacco excise initiative, requested by McKinsey.	\$ 366.00	1.9	\$ 695.40
6/23/2017	Gil Diaz, Pablo	Prepare presentation for monthly reporting regarding revenue initiatives, requested by McKinsey.	\$ 366.00	3.9	\$ 1,427.40
6/23/2017	Marquez, Harry	Update analysis of trust fund penalty to help assess total amount outstanding from top 10 largest fund.	\$ 546.00	1.1	\$ 600.60
6/23/2017	Martinez-Figueras, Hector	Analyze data provided by E. Rios (Treasury Department), to assess estimated collections stipulated for the internet sales tax revenue initiative, requested by McKinsey, as part of the revenue enhancement initiative.	\$ 366.00	1.7	\$ 622.20
6/23/2017	Martinez-Figueras, Hector	Analyze data provided by E. Rios (Treasury Department), to assess expected collections for fees & fines tax revenue initiative, requested by McKinsey, as part of the revenue enhancement initiative.	\$ 366.00	2.1	\$ 768.60

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Date	Professional	Description	Rate	Hours	Fees
6/23/2017	Martinez-Figueras, Hector	Analyze data provided by E. Rios (Treasury Department), to assess collections up to May 2017 of tax liens imposed by PR Treasury, requested by McKinsey, as part of the revenue enhancement initiative.	\$ 366.00	2.5	\$ 915.00
6/23/2017	Martinez-Figueras, Hector	Meet with J. Russe (Treasury Department), M. Quails (Deloitte) to support as a translator regarding obtaining system documentation & accrual process detail.	\$ 366.00	1.7	\$ 622.20
6/23/2017	Morla, Marcos	Update memo requested by F. Pares (PR - Asst Secretary of Revenue, Tax Policy) related to summary of revenue initiatives baseline, collection estimates to present to Legislature as part of the budget presentation.	\$ 546.00	2.8	\$ 1,528.80
6/23/2017	Morla, Marcos	Meeting with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss, prepare changes summary memo of revenue initiatives baseline, collection estimates to present to legislature as part of the budget presentation requested.	\$ 546.00	2.3	\$ 1,255.80
6/24/2017	Morla, Marcos	Gather additional milestone data requested by McKinsey on 6/22 in order to track progress of revenue initiatives to be used for monthly Promesa progress report.	\$ 546.00	1.1	\$ 600.60
6/26/2017	Gil Diaz, Pablo	Meet with H. Adamés (from Puerto Rico Treasury Department) to discuss the trust fund recovery penalty initiative procedures, next steps.	\$ 366.00	1.7	\$ 622.20
6/26/2017	Gil Diaz, Pablo	Prepare data for monthly reporting regarding insurance premium tax initiative, as requested by McKinsey.	\$ 366.00	1.8	\$ 658.80
6/26/2017	Gil Diaz, Pablo	Prepare data for monthly reporting regarding military stores initiative, requested by McKinsey.	\$ 366.00	1.8	\$ 658.80
6/26/2017	Gil Diaz, Pablo	Prepare data for monthly reporting regarding Trust Fund Recovery Penalty, as requested by McKinsey.	\$ 366.00	1.9	\$ 695.40
6/26/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation, as requested by McKinsey.	\$ 366.00	3.9	\$ 1,427.40
6/26/2017	Harris, Andy	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy), T. Hurley, K. Blair (all Deloitte) to discuss budget for FY18 to develop contingency plans for variances in revenue collections, cost reductions.	\$ 621.00	1.6	\$ 993.60
6/26/2017	Marquez, Harry	Call with F. Pares, A. Pantojas (all Hacienda), M. Morla (Deloitte), C. Freire (Hacienda external consultant), B. Fernandez (AAFAF), G. Shahar, N. Lacava (all McKinsey) to discuss projected revenue collections.	\$ 546.00	1.2	\$ 655.20
6/26/2017	Marquez, Harry	Prepare analysis for revenue initiatives to assess reporting capabilities, milestones, risks, mitigations.	\$ 546.00	1.1	\$ 600.60
6/26/2017	Marquez, Harry	Review analysis of revenue initiative implementation work plan to assess milestones required to meet PROMESA requirements.	\$ 546.00	1.1	\$ 600.60

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/26/2017	Marquez, Harry	Meet with R. Maldonado, F. Pares, F. Pena (all Hacienda), C. Young, T. Hurley (all Deloitte), to discuss executive order certification, modify accrual assessment.	\$ 546.00	1.0	\$ 546.00
6/26/2017	Marquez, Harry	Review analysis of organizational chart to identify revenue enhancement issues, concerns, recommendations for new CFO structure.	\$ 546.00	0.9	\$ 491.40
6/26/2017	Martinez-Figueras, Hector	Prepare milestones presentation for the collection Center revenue enhancement initiative, to comply with monthly reporting procedure, requested for McKinsey as part of the revenue enhancement initiative.	\$ 366.00	3.6	\$ 1,317.60
6/26/2017	Martinez-Figueras, Hector	Update milestones presentation for fund terminal revenue enhancement initiative, as requested for McKinsey to comply with progress monthly reporting required by the oversight board.	\$ 366.00	3.4	\$ 1,244.40
6/26/2017	Martinez-Figueras, Hector	Update milestones presentation for electronic filing of tax lien revenue enhancement initiative, in order to comply with McKinsey templates specification to comply with monthly reporting.	\$ 366.00	3.9	\$ 1,427.40
6/26/2017	Morla, Marcos	Call with G. Shahar, K. Hernandez, N. LaCava (all McKinsey), F. Pares, C. Freire, A. Pantoja (all Hacienda), B. Fernandez (AAFAF), H. Marquez (Deloitte), to discuss status of milestones, key performance indicators on revenue initiatives as of 6/23.	\$ 546.00	1.2	\$ 655.20
6/26/2017	Morla, Marcos	Review information sent by E. Dominguez, F. Pares (both from Hacienda) related to current available collections report in order to prepare for call with McKinsey to discuss status on milestones, KPI's requested for revenue initiatives as of 6/23.	\$ 546.00	1.1	\$ 600.60
6/26/2017	Morla, Marcos	Review analysis as of 6/22 for activities, milestones, key performance indicators requested by McKinsey related to Fiscal POS Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.8	\$ 436.80
6/26/2017	Morla, Marcos	Review analysis as of 6/23 for activities, milestones, key performance indicators requested by McKinsey related to Electronic filing of tax liens Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.6	\$ 327.60
6/26/2017	Morla, Marcos	Review analysis as of 6/23 for activities, milestones, key performance indicators requested by McKinsey related to Electronic filing of Flexible Payments Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.7	\$ 382.20
6/26/2017	Morla, Marcos	Review analysis as of 6/21 for activities, milestones, key performance indicators requested by McKinsey related to Large Taxpayers Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.5	\$ 273.00

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/26/2017	Morla, Marcos	Review analysis as of 6/23 for activities, milestones, key performance indicators requested by McKinsey related to Credit Bureaus Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.9	\$ 491.40
6/26/2017	Morla, Marcos	Review analysis as of 6/21 for activities, milestones, key performance indicators requested by McKinsey related to Internet Sales Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.7	\$ 382.20
6/26/2017	Morla, Marcos	Review analysis as of 6/21 for activities, milestones, key performance indicators requested by McKinsey related to New Property Tax Regime Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.6	\$ 327.60
6/26/2017	Morla, Marcos	Review details as of 6/22 for activities, milestones, key performance indicators requested by McKinsey related to New Tabaco Excise Tax Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.6	\$ 327.60
6/26/2017	Morla, Marcos	Review analysis as of 6/22 for activities, milestones, key performance indicators requested by McKinsey related to Increase Fines, Fees Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.6	\$ 327.60
6/26/2017	Morla, Marcos	Review analysis as of 6/23 for activities, milestones, key performance indicators requested by McKinsey related to Taxpayer Profiling Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.7	\$ 382.20
6/26/2017	Morla, Marcos	Meeting with A. Pantoja (Hacienda) to discuss status of correspondence initiative letter, whether sample, centralized email address to receive information.	\$ 546.00	0.4	\$ 218.40
6/27/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding collection center initiative, as requested by McKinsey.	\$ 366.00	1.8	\$ 658.80
6/27/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding credit bureaus initiative, requested by McKinsey.	\$ 366.00	0.9	\$ 329.40
6/27/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding flexible payment initiative, requested by McKinsey.	\$ 366.00	0.7	\$ 256.20
6/27/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding fees/fines initiative, as requested by McKinsey.	\$ 366.00	0.6	\$ 219.60
6/27/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding individual/commercial taxpayer profiling initiative, as requested by McKinsey.	\$ 366.00	0.8	\$ 292.80

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/27/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding large taxpayers cases initiative, as requested by McKinsey.	\$ 366.00	0.7	\$ 256.20
6/27/2017	Gil Diaz, Pablo	Review documents/information provided by F. Parés (from Hacienda) related to the correspondence initiative in order to update notice letter.	\$ 366.00	1.6	\$ 585.60
6/27/2017	Gil Diaz, Pablo	Review property tax documents/information provided by F. Parés (PR - Assistance Treasury) for the preparation of a presentation regarding the new property tax regime initiative.	\$ 366.00	0.9	\$ 329.40
6/27/2017	Gil Diaz, Pablo	Update data tables for monthly reporting regarding the revenue initiatives, as requested by McKinsey.	\$ 366.00	3.7	\$ 1,354.20
6/27/2017	Marquez, Harry	Update analysis of revenue initiative milestones to help assess sale, distribution tax revenues to compare with established metrics.	\$ 546.00	2.9	\$ 1,583.40
6/27/2017	Marquez, Harry	Meet M. Diaz Saldana, C. Freire, J. Puig, P. Fernandez, S. Gonzalez, B. Rosa, N. Perez (all Hacienda) to discuss key indicators that will be use to keep track of progress of the revenue initiatives.	\$ 546.00	1.2	\$ 655.20
6/27/2017	Martinez-Figueras, Hector	Update collection report for the fees & fines, tobacco to comply with McKinsey monthly reporting, as part of the revenue enhancement initiatives requested by the oversight board.	\$ 366.00	3.7	\$ 1,354.20
6/27/2017	Martinez-Figueras, Hector	Update monthly budget to actual reporting presentation for the new property tax revenue enhancement initiative requested for McKinsey.	\$ 366.00	3.5	\$ 1,281.00
6/27/2017	Martinez-Figueras, Hector	Update milestones (due dates to begin/end project stages, trainings to employees, revenue metrics) presentation for collection Center revenue enhancement initiative, in order to comply with McKinsey templates specification to comply with monthly reporting requested by the oversight board.	\$ 366.00	3.3	\$ 1,207.80
6/27/2017	Morla, Marcos	Review work plan prepared as requested by F. Pares (Hacienda) needed to ascertain whether the correspondence revenue initiative process grants Taxpayers a sufficient administrative process as detailed in the Puerto Rico Tax Code.	\$ 546.00	2.4	\$ 1,310.40
6/27/2017	Morla, Marcos	Review sample monthly Promesa progress report sent by McKinsey in order to identify collections, milestones data that is currently been tracked by Hacienda as of 6/26.	\$ 546.00	1.6	\$ 873.60
6/27/2017	Morla, Marcos	Review analysis as of 6/26 for activities, milestones, key performance indicators requested by McKinsey to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.7	\$ 382.20
6/27/2017	Morla, Marcos	Review analysis as of 6/26 activities, milestones, key performance indicators requested by McKinsey to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.9	\$ 491.40

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/27/2017	Morla, Marcos	Review analysis as of 6/26 activities, milestones, key performance indicators requested by McKinsey to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.5	\$ 273.00
6/27/2017	Morla, Marcos	Draft email in response to B. Fernandez (AAFAF) to give comments on proposed milestones sent by McKinsey on revenue initiatives to be used for monthly Promesa progress report.	\$ 546.00	0.6	\$ 327.60
6/27/2017	Morla, Marcos	Review analysis as of 6/23 activities, milestones, key performance indicators requested by McKinsey to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.8	\$ 436.80
6/27/2017	Morla, Marcos	Review analysis as of 6/26 activities, milestones, key performance indicators requested by McKinsey to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.7	\$ 382.20
6/28/2017	Gil Diaz, Pablo	Meet with C. Freire (Hacienda), M. Morla, H. Martinez (Deloitte), to discuss milestones report, prepare for meeting with McKinsey.	\$ 366.00	1.6	\$ 585.60
6/28/2017	Gil Diaz, Pablo	Prepare presentation slides summarizing tax data for monthly reporting regarding the revenue initiatives, as requested by McKinsey & Co..	\$ 366.00	2.9	\$ 1,061.40
6/28/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding correspondence initiative, as requested by McKinsey.	\$ 366.00	0.9	\$ 329.40
6/28/2017	Gil Diaz, Pablo	Update revenue enhancement scorecard presentation regarding electronic filing of tax liens initiative to include description of automated process, as requested by McKinsey.	\$ 366.00	0.7	\$ 256.20
6/28/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding fiscal terminals initiative to include update of status, requested by McKinsey.	\$ 366.00	0.5	\$ 183.00
6/28/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding internet sales tax initiative, as requested by McKinsey.	\$ 366.00	1.1	\$ 402.60
6/28/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding new property tax initiative, as requested by McKinsey.	\$ 366.00	0.8	\$ 292.80
6/28/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding the tobacco related excise tax initiative, requested by McKinsey.	\$ 366.00	0.9	\$ 329.40
6/28/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding trust fund recovery penalty initiative, as requested by McKinsey.	\$ 366.00	1.8	\$ 658.80
6/28/2017	Gil Diaz, Pablo	Prepare revenue enhancement scorecard presentation regarding whistle-blower program initiative, as requested by McKinsey.	\$ 366.00	0.9	\$ 329.40
6/28/2017	Marquez, Harry	Prepare analysis of Fiscal Terminals (POS) to analyze, compare new sales and use tax collection reports with prior year data.	\$ 546.00	2.1	\$ 1,146.60

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Marquez, Harry	Meet with G. Shahar, N. LaCava, K. Hernandez (all McKinsey), F. Pares, A. Pantoja, C. Freire (all Hacienda), M. Gonzalez (AAFAF), M. Morla (Deloitte), to discuss monthly report format, status of revenue initiatives.	\$ 546.00	1.4	\$ 764.40
6/28/2017	Martinez-Figueras, Hector	Meet with C. Freire (Hacienda), P. Gil, M. Morla (Deloitte), to discuss revenue enhancement initiative milestones report to be used in meeting with McKinsey & Co.	\$ 366.00	1.6	\$ 585.60
6/28/2017	Martinez-Figueras, Hector	Update milestones (due dates to begin/end project stages, trainings to employees, revenue metrics) presentation for correspondence revenue enhancement initiative, in order to comply with McKinsey templates specification.	\$ 366.00	3.2	\$ 1,171.20
6/28/2017	Martinez-Figueras, Hector	Update milestones (due dates to begin/end project stages, trainings to employees, revenue metrics) presentation for electronic filing of tax lien revenue enhancement initiative, as requested for McKinsey to comply with monthly reporting.	\$ 366.00	3.6	\$ 1,317.60
6/28/2017	Martinez-Figueras, Hector	Update milestones (due dates to begin/end project stages, trainings to employees, revenue metrics) presentation for whistle blower program revenue enhancement initiative, as requested for McKinsey to comply with monthly reporting.	\$ 366.00	2.2	\$ 805.20
6/28/2017	Morla, Marcos	Review updated draft of sample report on milestones for revenue initiatives sent by McKinsey in preparation of meeting to discuss format to be used for monthly Promesa progress report as of 6/27.	\$ 546.00	2.3	\$ 1,255.80
6/28/2017	Morla, Marcos	Review sample report sent by McKinsey with detailed metrics, key performance indicators to be used on monthly Promesa progress report of revenue initiatives in preparation of meeting to discuss.	\$ 546.00	2.2	\$ 1,201.20
6/28/2017	Morla, Marcos	Review sample summary report or scorecard on revenue initiatives sent by McKinsey to be updated, used as part of the monthly Promesa progress report as of 6/27.	\$ 546.00	1.6	\$ 873.60
6/28/2017	Morla, Marcos	Participate in meeting with C. Freire (Hacienda), P. Gil, H. Martinez (Deloitte), to discuss revenue enhancement milestones, including key performance indicators sample report sent by McKinsey in preparation for meeting.	\$ 546.00	1.6	\$ 873.60
6/28/2017	Morla, Marcos	Participate in meeting with G. Shahar, N. LaCava, K. Hernandez (all McKinsey), F. Pares, A. Pantoja, C. Freire (all Hacienda), M. Gonzalez (AAFAF), H. Marquez (Deloitte), to discuss format to be used to track progress, milestones of revenue initiatives as part of the monthly Promesa progress report.	\$ 546.00	1.4	\$ 764.40



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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Morla, Marcos	Participate in meeting with C. Kennedy, C. Pizzo, J. Gabb, A. Singh, D. Saran, V. Soran, M. Lew (all from Deloitte), to discuss work currently been performed in order to obtain better integration of the different groups in order to create efficiencies for the work performed in the different agencies.	\$ 546.00	1.1	\$ 600.60
6/28/2017	Morla, Marcos	Update correspondence for self-employed individuals work plan based on inputs from meeting with internal team from Hacienda to ascertain compliance with goals set forth in the approved fiscal plan.	\$ 546.00	0.9	\$ 491.40
6/29/2017	Gil Diaz, Pablo	Update presentation slides summarizing data for monthly reporting relating to key revenue initiatives (credit bureaus, flexible payment, collection center, flexible payment) as requested by McKinsey & Co.	\$ 366.00	3.3	\$ 1,207.80
6/29/2017	Gil Diaz, Pablo	Update presentation slides summarizing tax data for monthly reporting requested by McKinsey regarding key initiatives (individual/commercial taxpayer profiling, large taxpayers cases, internet sales tax, new property tax, electronic filing of tax liens, correspondence).	\$ 366.00	2.7	\$ 988.20
6/29/2017	Gil Diaz, Pablo	Update presentation slides summarizing tax data for monthly reporting requested by McKinsey regarding key initiatives (insurance premium tax, military stores, medical marihuana, Act 154 substitute regime).	\$ 366.00	2.3	\$ 841.80
6/29/2017	Gil Diaz, Pablo	Update presentation slides summarizing tax data for monthly reporting requested by McKinsey regarding key initiatives (whistle-blower program, trust fund recovery penalty, tobacco related excise tax, electronic gaming machine)	\$ 366.00	1.9	\$ 695.40
6/29/2017	Marquez, Harry	Meet with E. Centeno, M. Valentin, J. Barreto, F. Pares, M. Saldaña, A. Pantoja (all Hacienda), M. Morla (Deloitte) to discuss status, variances in timeline for correspondence revenue initiative.	\$ 546.00	1.8	\$ 982.80
6/29/2017	Marquez, Harry	Meet with R. Maldonado, F. Pena (all Hacienda), C. Young, T. Hurley (all Deloitte) to provide update, recommendations for steps to assist with adhering to budget compliance requirements set by PROMESA.	\$ 546.00	0.9	\$ 491.40
6/29/2017	Martinez-Figueras, Hector	Update revenue enhancement milestones presentation to include individual, commercial taxpayer profiling revenue enhancement initiative, as requested by McKinsey to comply with monthly reporting.	\$ 366.00	3.9	\$ 1,427.40
6/29/2017	Martinez-Figueras, Hector	Update milestones revenue enhancement presentation for electronic filing of internet sales tax revenue enhancement initiative, including key revenue metrics, as requested for McKinsey to comply with monthly reporting.	\$ 366.00	3.3	\$ 1,207.80

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Martinez-Figueras, Hector	Update milestones presentation for tobacco excise tax revenue enhancement initiative, including key revenue metrics, as requested by McKinsey to comply with monthly reporting requirements set by the oversight board.	\$ 366.00	3.1	\$ 1,134.60
6/29/2017	Morla, Marcos	Update correspondence for Sales/Use Tax work plan based on inputs from meeting with internal team from Hacienda to ascertain compliance with goals set forth in the approved fiscal plan.	\$ 546.00	2.4	\$ 1,310.40
6/29/2017	Morla, Marcos	Review calculations provided by R. Guerra (Hacienda), C. Freire (Hacienda) related to collection estimates made for increase in fines/fees revenue initiative in order to assess baseline amounts, collection estimates to send back-up requested by McKinsey.	\$ 546.00	1.9	\$ 1,037.40
6/29/2017	Morla, Marcos	Meeting with E. Centeno, M. Valentin, J. Barreto, F. Pares, M. Saldaña, A. Pantoja (all from Hacienda), H. Marquez (Deloitte), to discuss status of correspondence final notice letter, revenue sample, assignment of cases	\$ 546.00	1.8	\$ 982.80
6/29/2017	Morla, Marcos	Review, prepare changes to milestones report per comments during meeting with McKinsey to be used as part of the monthly Promesa progress report on revenue initiatives as of 6/28.	\$ 546.00	1.7	\$ 928.20
6/29/2017	Morla, Marcos	Participate in meeting with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss changes in proposed key performance indicators/metrics from McKinsey to be used in monthly Promesa progress report on revenue initiatives.	\$ 546.00	1.6	\$ 873.60
6/29/2017	Morla, Marcos	Prepare weekly accomplishments report for week of 6/22 - 6/28 revenue enhancement initiatives in order to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.4	\$ 218.40
6/30/2017	Gil Diaz, Pablo	Review presentation slides summarizing tax data for monthly reporting regarding revenue initiatives, as requested by McKinsey.	\$ 366.00	2.6	\$ 951.60
6/30/2017	Gil Diaz, Pablo	Review Investigation Letter related to the Correspondence initiative in order to issue the first 1,000 letters.	\$ 366.00	1.1	\$ 402.60
6/30/2017	Gil Diaz, Pablo	Review Sales and Use Tax information request tables to include new categories as part of the Correspondence initiative.	\$ 366.00	3.3	\$ 1,207.80
6/30/2017	Morla, Marcos	Review information provided by A. Pantoja (Hacienda) related to revenue data sampling for sales and use tax cases of correspondence revenue work in order to update work/implementation plans as of 6/29.	\$ 546.00	2.6	\$ 1,419.60
6/30/2017	Morla, Marcos	Review information provided by F. Pares (Hacienda) related to timeline for collections of sales/use tax cases of correspondence in order to update monthly targets included within the monthly Promesa progress report on revenue initiatives 6/29.	\$ 546.00	2.4	\$ 1,310.40

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Date	Professional	Description	Rate	Hours	Fees
6/30/2017	Morla, Marcos	Review information provided by C. Freire (Hacienda), B. Fernandez (AAFAF) related to increase fees/fines revenue initiative to identify available key performance indicators to be used for monthly Promesa progress report on revenue initiatives.	\$ 546.00	1.6	\$ 873.60

**TOTAL JUNE STATEMENT PERIOD - FY18 REVENUE ENHANCEMENT INITIATIVES**

**651.8 \$ 283,580.70**

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Calimano-Colon, Alberto	Review the 2014 GPR financial statements to assess the level of detail, footnotes to financials included to be incorporated into modified accrual plan.	\$ 429.00	2.1	\$ 900.90
6/1/2017	Calimano-Colon, Alberto	Prepare for meeting with R. Guerra (Hacienda Undersecretary) by reviewing 2014 financials/drafting questions, to discuss GPR financial reporting structure in support of preparation for modified accrual reporting.	\$ 429.00	0.9	\$ 386.10
6/1/2017	Calimano-Colon, Alberto	Draft email for R. Guerra (Hacienda Undersecretary), O. Denizard (GPR consultant) to coordinate a discussion of the draft 2015 GPR financial statements to assist in planning of modified accrual implementation planning.	\$ 429.00	0.3	\$ 128.70
6/1/2017	Calimano-Colon, Alberto	Review the 2015 GPR financial statements (draft) to identify follow-up questions related to the control deficiencies identified as part of the GPR Financial/Budget Reporting process improvement in support of modified accrual implementation.	\$ 429.00	1.7	\$ 729.30
6/1/2017	Calimano-Colon, Alberto	Prepare for meeting with R. Guerra (Hacienda Undersecretary), E. Herencia (GPR) by listing issues identified in current financial reporting that should be resolved in order to transition to quarterly modified accrual financial reports.	\$ 429.00	1.2	\$ 514.80
6/1/2017	Calimano-Colon, Alberto	Meeting with R. Guerra (Hacienda Undersecretary), to discuss financial reporting structure/address open questions in preparation for implementation of modified accrual reporting plan per PROMESA requirement.	\$ 429.00	1.6	\$ 686.40
6/1/2017	Calimano-Colon, Alberto	Meet with R. Guerra (Hacienda Undersecretary), O. Denizard (Hacienda Undersecretary), to discuss financial closing process to assist in preparation of template closing checklist to provide to client to utilize in preparation for modified accrual reporting.	\$ 429.00	1.1	\$ 471.90
6/1/2017	Calimano-Colon, Alberto	Meet with R. Guerra (Hacienda Undersecretary), E. Herencia (GPR), to discuss issues identified in current financial reporting to be resolved to transition to quarterly modified accrual financial reports as well next steps in planning for implementation.	\$ 429.00	0.9	\$ 386.10
6/1/2017	Calimano-Colon, Alberto	Assess the 2015 GPR financial statements (draft) in preparation for meeting with R. Guerra (Hacienda Undersecretary), O. Denizard (GPR consultant), to discuss the GPR financial reporting structure in support of modified accrual implementation.	\$ 429.00	1.2	\$ 514.80
6/1/2017	Calimano-Colon, Alberto	Draft email to R. Guerra (Hacienda Undersecretary) to request 2016 GPR financial statements (draft) to assist in assessment of GPR financial reporting to support drafting of modified accrual draft plan.	\$ 429.00	0.7	\$ 300.30

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Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Marquez, Harry	Meet with R. Maldonado, O. Rodriguez, F. Pena (all Hacienda), T. Hurley, C. Young (all Deloitte) to discuss risks, resolutions of government transformation, budget vs. actual, modified accrual. revenue initiatives.	\$ 546.00	2.3	\$ 1,255.80
6/1/2017	Quails, Mike	Prepare draft of additional detail slide listing individual tasks for the Summary Modified Accrual Plan presentation to enhance work plan for Transformation team.	\$ 507.00	1.5	\$ 760.50
6/1/2017	Valencia, Veronica	Create analysis for model accounts closing checklist to provide to R. Guerra (Hacienda) to utilize as checklist in preparation for modified accrual reporting.	\$ 429.00	0.8	\$ 343.20
6/1/2017	Valencia, Veronica	Prepare analysis of accrual process at year-end to incorporate in modified accrual draft model.	\$ 429.00	0.6	\$ 257.40
6/1/2017	Valencia, Veronica	Review draft of model closing checklist for modified accrual reporting to assess whether issues related to unrecorded liabilities are included.	\$ 429.00	0.6	\$ 257.40
6/1/2017	Valencia, Veronica	Prepare analysis of general fund composition to refine modified accrual implementation scope.	\$ 429.00	1.8	\$ 772.20
6/1/2017	Valencia, Veronica	Prepare analysis of modified accrual to identify next steps in drafting key milestones, risks, and resolutions for implementation.	\$ 429.00	1.4	\$ 600.60
6/1/2017	Valencia, Veronica	Update analysis on modified accrual process to identify key milestones for implementation, issues, preliminary solutions, and recommended controls.	\$ 429.00	2.9	\$ 1,244.10
6/2/2017	Calimano-Colon, Alberto	Review current outline of processes for monthly budget transfers to account for tagging of federal / general funds for incorporation into modified accrual reporting process.	\$ 429.00	1.7	\$ 729.30
6/2/2017	Calimano-Colon, Alberto	Meet with R. Guerra (Hacienda Undersecretary) to discuss an approach for GPR financial reporting processes/procedures over a weekly, monthly, quarterly basis in support of modified accrual implementation.	\$ 429.00	1.4	\$ 600.60
6/2/2017	Calimano-Colon, Alberto	Prepare email for R. Guerra (Hacienda Undersecretary) to coordinate discussion regarding government resource requirements to improve quality/flow of financial information in support of modified accrual implementation.	\$ 429.00	0.1	\$ 42.90
6/2/2017	Calimano-Colon, Alberto	Update the modified accrual reporting process plan in preparation for modified accrual reporting.	\$ 429.00	0.7	\$ 300.30
6/2/2017	Calimano-Colon, Alberto	Update GPR Financial/Budget reporting process improvement support plan deliverable with respect to financial reporting processes / procedures in support of modified accrual implementation.	\$ 429.00	1.8	\$ 772.20
6/2/2017	Valencia, Veronica	Prepare summary of issues related to direct implementation of modified accrual identified throughout the week through our meetings with Hacienda to include in consideration of executions identified for modified accrual draft plan.	\$ 429.00	0.8	\$ 343.20

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6/2/2017	Valencia, Veronica	Review analysis of budget resolution to identify direct implications and added findings to modified accrual draft plan.	\$ 429.00	0.7	\$ 300.30
6/5/2017	Calimano-Colon, Alberto	Update the "Issues & Assumptions" slide within the GPR modified accrual reporting plan deliverable to include details of reporting process.	\$ 429.00	1.8	\$ 772.20
6/5/2017	Calimano-Colon, Alberto	Prepare a draft analysis of government challenges on encumbrances, unrecorded liabilities to consider in modified accrual implementation plan.	\$ 429.00	2.9	\$ 1,244.10
6/5/2017	Doyle, John	Meet with M. Sanchez (Conway) to discuss cash forecast reporting protocols (bridging cash with modified accrual) as it relates to FY18 budget to meet reporting requirements set forth by PROMESA Oversight Board.	\$ 585.00	1.1	\$ 643.50
6/5/2017	Quails, Mike	Update presentation for the PROMESA Oversight Board to include initial roadmap to move to modified accrual accounting based on discussion with T. Hurley, C. Young (all Deloitte).	\$ 507.00	1.5	\$ 760.50
6/6/2017	Calimano-Colon, Alberto	Review draft of modified accrual implementation plan to identify potential controls, performance indicators to track spend against FY2018 budget.	\$ 429.00	2.9	\$ 1,244.10
6/6/2017	Calimano-Colon, Alberto	Prepare analysis detailing the GPR funds flow based on discussions with R. Guerra (GPR) to include timing reporting challenges for GPR in relation to modified accrual implementation.	\$ 429.00	2.2	\$ 943.80
6/6/2017	Calimano-Colon, Alberto	Draft list of additional inquiries for R. Guerra (Hacienda Undersecretary) pertaining to GPR's monthly closes, understanding unrecorded liabilities to include in modified accrual planning.	\$ 429.00	1.7	\$ 729.30
6/12/2017	Nguyen, Phuong	Update analysis of Fiscal Year 2018 financial model to include projected staffing, Modified Accrual staffing estimates.	\$ 429.00	2.5	\$ 1,072.50
6/12/2017	Valencia, Veronica	Review month-end close checklist as provided by R. Guerra to understand closing process and identify preliminary recommendations to address the modified accrual reporting requirements.	\$ 429.00	2.3	\$ 986.70
6/13/2017	Calimano-Colon, Alberto	Prepare questions for meeting with R. Guerra (Undersecretary- Hacienda) to understand the current financial/budget reporting process to incorporate in the modified accrual implementation planning.	\$ 429.00	1.2	\$ 514.80
6/13/2017	Calimano-Colon, Alberto	Review accounting structure of expense categories (concept codes) to identify the different types of expenses for use in the modified accrual accounting implementation roadmap.	\$ 429.00	2.1	\$ 900.90
6/14/2017	Calimano-Colon, Alberto	Assess GPR's FY2016 financials to understand fund distribution, draft further questions to address with R. Guerra (Hacienda) to include in preliminary modified accrual implementation plan.	\$ 429.00	2.4	\$ 1,029.60

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Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Calimano-Colon, Alberto	Review GPR's FY2016 federal funds, budget in relation to the Government of Puerto Rico financial/budget reporting process in order to identify observations that warrant further resolution to be included in Modified Accrual deliverable.	\$ 429.00	2.3	\$ 986.70
6/14/2017	Calimano-Colon, Alberto	Assess GPR's FY 2016 bank reconciliation list to assess gaps in process to incorporate in development of quarterly modified accrual plan.	\$ 429.00	2.2	\$ 943.80
6/14/2017	Calimano-Colon, Alberto	Assess the GPR's fiscal plan to update financial/budget reporting process documentation to utilize in consideration for modified accrual implementation.	\$ 429.00	1.3	\$ 557.70
6/14/2017	Calimano-Colon, Alberto	Meet with R. Guerra (Hacienda) to discuss the biggest accruals for the government, overall process at year-end to record these accruals, to compare to other processes to provide feedback in draft modified accrual deliverable.	\$ 429.00	1.3	\$ 557.70
6/14/2017	Valencia, Veronica	Prepare analysis of modified accrual model to be presented to R. Guerra (Hacienda) to identify mitigating controls.	\$ 429.00	1.9	\$ 815.10
6/14/2017	Valencia, Veronica	Prepare potential draft model based on white boarding session held on 6/14 to present to leadership in preparation for modified accrual reporting.	\$ 429.00	0.7	\$ 300.30
6/14/2017	Valencia, Veronica	Perform analysis on accrual processes to identify characteristics that may be essential to creating a model the client can utilize/implement for modified accrual reporting.	\$ 429.00	2.6	\$ 1,115.40
6/15/2017	Calimano-Colon, Alberto	Assess GPR's FY2016 closing checklist list to provide GPR with recommendations to improve process to speed up closing procedures in preparation for modified accrual reporting.	\$ 429.00	1.8	\$ 772.20
6/15/2017	Hurley, Timothy	Meet with M. Salandes (PR - Director of IT) to discuss current status of PR - Hacienda accounting IT (Information Technology) infrastructure to assess gaps to implement modified accrual accounting, zero-based budget.	\$ 621.00	0.8	\$ 496.80
6/16/2017	Calimano-Colon, Alberto	Update the Government of Puerto Rico financial/budget reporting process improvement support plan to include controls already in place in planning for modified accrual implementation.	\$ 429.00	1.7	\$ 729.30
6/16/2017	Calimano-Colon, Alberto	Identify initial steps for modified accrual implementation as part of the Government of Puerto Rico financial/budget reporting process improvement support plan in relation to the PROMESA Reporting Requirements.	\$ 429.00	1.6	\$ 686.40
6/16/2017	Hurley, Timothy	Draft email in response to inquiry from R. Maldonado R. Maldonado (PR - Secretary of Treasury, CFO) outlining key points discussed with Hacienda accounting personnel on finance information technology (IT) gaps in order to implement modified accrual accounting, report monthly budget-to-actual amounts per PROMESA Board requirements.	\$ 621.00	0.2	\$ 124.20



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Date	Professional	Description	Rate	Hours	Fees
6/16/2017	Valencia, Veronica	Update analysis of CFO (management) organizational chart to understand levels of management/implications in order to assess gaps in processes for modified accrual.	\$ 429.00	1.2	\$ 514.80
6/16/2017	Valencia, Veronica	Meeting with M. Quails (Deloitte), C. Young (Deloitte), and A. Calimano (Deloitte) to discuss organizational flowcharts and action items for modified accrual implementation.	\$ 429.00	0.6	\$ 257.40
6/19/2017	Blair, Kirk	Review preliminary scoping analysis to assess the Government of Puerto Rico's technology capabilities to achieve zero-based budgeting, modified accrual accounting methodology in FY18 / FY19 based on current technology limitations at both treasury, agency levels.	\$ 621.00	1.9	\$ 1,179.90
6/19/2017	Calimano-Colon, Alberto	Develop finance/budget diagrams for the client to utilize as models in preparation for incorporating modified accrual reporting as part of the PROMESA Reporting Requirements.	\$ 429.00	2.8	\$ 1,201.20
6/19/2017	Calimano-Colon, Alberto	Develop organizational mapping model for GPR utilizing the US Federal Government/State Governments as models to assist GPR in preparation for modified accrual implementation.	\$ 429.00	1.3	\$ 557.70
6/19/2017	Calimano-Colon, Alberto	Review current GPR Organizational Diagrams to assess potential gaps in mapping/distribution of responsibilities in preparation for modified accrual implementation.	\$ 429.00	1.9	\$ 815.10
6/19/2017	Hurley, Timothy	Prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing the tracking process for the FY18 Tax Revenue Initiatives, draft of the FY17 Executive Order Cost Savings analysis, modified accrual accounting implementation challenges.	\$ 621.00	1.6	\$ 993.60
6/19/2017	Nguyen, Phuong	Update analysis of fiscal year 2018 budget to include detail staffing of modified accrual process with K. Blair, T. Hurley (both Deloitte) to present to R. Maldonado (PR Secretary of Treasury, CFO).	\$ 429.00	2.3	\$ 986.70
6/19/2017	Quails, Mike	Update the supporting reconciliation illustrations to match the concepts to be accrued slides within the Modified Accrual Process presentation for the Secretary of Hacienda.	\$ 507.00	1.3	\$ 659.10
6/19/2017	Quails, Mike	Update the master template to use for the Modified Accrual Reporting presentations.	\$ 507.00	1.5	\$ 760.50
6/19/2017	Quails, Mike	Drafted initial Concepts to be Accrued, Process slides for the Modified Accrual Reporting, Accrual Process to provide additional information about new reporting requirement implementation.	\$ 507.00	1.5	\$ 760.50
6/19/2017	Valencia, Veronica	Prepare analysis of modified accrual model based on information gathered in meetings/discussion held 6/1/17 - 6/16/17 to assess gaps in current reporting process.	\$ 429.00	2.9	\$ 1,244.10

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Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Valencia, Veronica	Meet with M. Quails (Deloitte) to discuss the modified accrual implementation plan to update the plan with key milestones along with milestone owners for the 12 identified major agencies	\$ 429.00	1.1	\$ 471.90
6/19/2017	Valencia, Veronica	Update analysis of modified accrual implementation with additional information as of 6/16 to identify automated system manual controls.	\$ 429.00	1.7	\$ 729.30
6/19/2017	Valencia, Veronica	Review analysis of organizational chart to provide best practices and adoption models for modified accrual reporting.	\$ 429.00	1.3	\$ 557.70
6/20/2017	Blair, Kirk	Meet with T. Hurley (Deloitte), C. Young (Deloitte) to discuss request by R. Maldonado (PR - Secretary of Treasury, CFO) for assistance in assessing the efforts needed at Treasury, agency levels to begin implementing a modified accrual reporting methodology.	\$ 621.00	2.7	\$ 1,676.70
6/20/2017	Calimano-Colon, Alberto	Develop CFO/CBO organizational chart options for Hacienda (Treasury) based on other state government examples to aid in organization in preparation of modified accrual implementation.	\$ 429.00	1.9	\$ 815.10
6/20/2017	Calimano-Colon, Alberto	Develop a draft modified accrual reporting model for Hacienda (Treasury) as per PROMESA requirements.	\$ 429.00	2.2	\$ 943.80
6/20/2017	Calimano-Colon, Alberto	Update the assessment/implementation framework of modified accrual reporting for Hacienda (Treasury) based on analysis performed on 2014 financial statements footnotes.	\$ 429.00	1.8	\$ 772.20
6/20/2017	Quails, Mike	Meet with R. Guerra (Hacienda Under Secretary) to review/update the Modified Accrual Process presentation, to include new requirements for further understanding.	\$ 507.00	2.1	\$ 1,064.70
6/20/2017	Quails, Mike	Updated the Modified Accrual Reporting plan framework presentation to include highlights for all three phases of the project to address key issues/next steps which need to be addressed.	\$ 507.00	1.3	\$ 659.10
6/20/2017	Valencia, Veronica	Meet with J. Velez (Deloitte) regarding accrual recording process to identify issues to be mitigated for modified accrual implementation.	\$ 429.00	0.9	\$ 386.10
6/20/2017	Valencia, Veronica	Update analysis on modified accrual reporting to include new recommendations identified as of 6/19 to identify gaps in manual processes.	\$ 429.00	1.3	\$ 557.70
6/20/2017	Valencia, Veronica	Meet with M. Quails (Deloitte) to discuss preliminary plan and identify scope for modified accrual implementation.	\$ 429.00	1.2	\$ 514.80
6/20/2017	Velez, Juan	Discussion with V. Valencia (Deloitte) regarding the accrual process flow, applicable in the implementation of modified accrual reporting.	\$ 366.00	0.9	\$ 329.40
6/21/2017	Blair, Kirk	Meet with T. Hurley (Deloitte) to discuss key deficiencies in the Governments Financial IT systems to support the accounting of liabilities in an effort to get a modified accrual accounting system.	\$ 621.00	1.4	\$ 869.40

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6/21/2017	Calimano-Colon, Alberto	Update the modified accrual reporting process for GPR based on discussions with R. Guerra (Hacienda Undersecretary) as part of the PROMESA interface transitioning.	\$ 429.00	2.2	\$ 943.80
6/21/2017	Calimano-Colon, Alberto	Identify gaps in current closing system and proposed controls to remediate deficiencies to improve closing process in preparation for modified accrual reporting.	\$ 429.00	1.8	\$ 772.20
6/21/2017	Vazquez-Rivera, Jose	Meet with K. Blair, T. Hurley, J. Doyle, R. Cortez, K. Stover, A. Harrs (all of Deloitte) to discuss modified accrual reporting requirements for accounting transformation work stream.	\$ 585.00	1.5	\$ 877.50
6/21/2017	Young, Chris	Review modified accrual process to identify areas of risks, agency with data collections needs to provide to R. Guerra (Hacienda).	\$ 621.00	0.8	\$ 496.80
6/22/2017	Calimano-Colon, Alberto	Update the model modified accrual model to include relationship between concept codes (expense categories), fund numbers, program numbers, agency codes for incorporation into modified accrual implementation plan.	\$ 429.00	1.7	\$ 729.30
6/22/2017	Calimano-Colon, Alberto	Update the assessment/implementation framework of modified accrual reporting based on information gained in discussions with R. Guerra (Hacienda Undersecretary) related to the current cash-basis accounting procedures.	\$ 429.00	2.2	\$ 943.80
6/22/2017	Doyle, John	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Director of Tax), F. Pena (PR - Director of Tax Management) , O. Rodriguez (PR - Director of Accounting), T. Hurley (Deloitte) to review preparations for FY18 budget-to-actual reporting, implementation of modified accrual accounting, latest projections related to FY18 tax revenue initiatives.	\$ 585.00	1.3	\$ 760.50
6/22/2017	Quails, Mike	Research Modified Accrual standard practices to better understand accounting impact to illustrate within the Modified Accrual presentation the differences for possible implementation.	\$ 507.00	1.7	\$ 861.90
6/22/2017	Quails, Mike	Update the finance process risks, based on Hacienda Finance Team's feedback, included in the Modified Accrual presentations.	\$ 507.00	1.9	\$ 963.30
6/22/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss modified accrual reporting steps, gaps in systems.	\$ 621.00	1.6	\$ 993.60
6/22/2017	Young, Chris	Meet with V. Soran, M. Quails (all Deloitte) to discuss modified accrual next steps, organizational interviews to assess resources needed from Hacienda.	\$ 621.00	0.4	\$ 248.40
6/23/2017	Calimano-Colon, Alberto	Update the assessment / implementation framework of modified accrual reporting based on discussions with R. Guerra (Hacienda Undersecretary) to include the use of industry practices to mature the GPR financial process/capabilities.	\$ 429.00	2.9	\$ 1,244.10

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Date	Professional	Description	Rate	Hours	Fees
6/23/2017	Calimano-Colon, Alberto	Update the assessment / implementation framework of modified accrual reporting deliverable to include the challenges with the timing of GPR encumbrances.	\$ 429.00	2.1	\$ 900.90
6/26/2017	Calimano-Colon, Alberto	Meet with R. Guerra, J. Torres (all GPR) to discuss PeopleSoft 7.5 (PRIFAS) system regarding agency interface to understand reconciliation details around payroll to include in drafting of modified accrual implementation plan.	\$ 429.00	2.9	\$ 1,244.10
6/26/2017	Calimano-Colon, Alberto	Meet with R. Guerra, J. Torres, F. Morales (all GPR) to discuss PeopleSoft 7.5 (PRIFAS) system regarding functional/system discovery to include in considerations for modified accrual planning.	\$ 429.00	2.8	\$ 1,201.20
6/26/2017	Hurley, Timothy	Review status as of June-25 of key workstream progress (FY17 Executive Order Certification Analysis (estimated saving validated), implementation of monthly Budget-to-Actual reporting analysis, Modified Accrual accounting methodology).	\$ 621.00	2.1	\$ 1,304.10
6/26/2017	McLean, John	Update analysis of PeopleSoft 7.5 (PRIFAS) technology infrastructure to assess current reporting capabilities, gaps to PROMESA reporting guidelines.	\$ 546.00	0.9	\$ 491.40
6/26/2017	Quails, Mike	Meet with systems assessment team V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to provide background on the historical processes for financial reporting to assist with the PeopleSoft assessment to move to Modified Accrual Accounting.	\$ 507.00	1.2	\$ 608.40
6/26/2017	Quails, Mike	Prepare three slides to cover the suggested assessment approach for modified accrual financial reporting processes to the PROMESA Brief V14 for the Secretary of Hacienda.	\$ 507.00	1.3	\$ 659.10
6/26/2017	Sundaram, Swami	Update analysis of PeopleSoft ("PS") 7.5 (PRIFAS) technology infrastructure to assess current reporting capabilities, gaps to PROMESA reporting guidelines.	\$ 507.00	0.9	\$ 456.30
6/26/2017	Sundaram, Swami	Meet with V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (all Deloitte) to discuss EQB functional/system/technology infrastructure assessment, module upgrades, to comply with PROMESA guidelines.	\$ 507.00	0.6	\$ 304.20
6/26/2017	Valencia, Veronica	Draft email to R. Guerra (Hacienda) in response to requests for meetings to discuss technology topics for modified accrual initiatives.	\$ 429.00	0.9	\$ 386.10
6/27/2017	Calimano-Colon, Alberto	Meet with Hacienda (Treasury), Department of Education regarding PeopleSoft 9.1 (SIFDE) system interface to understand current systems in place to identify potential enhancements to facilitate transitioning to modified accrual implementation.	\$ 429.00	2.2	\$ 943.80
6/27/2017	Calimano-Colon, Alberto	Meeting with Hacienda (Treasury), Department of Education financial teams to hold PeopleSoft 9.1 (SIFDE) functional system discussion to identify potential gaps in current system that may be remediated to prepare for modified accrual reporting.	\$ 429.00	2.3	\$ 986.70

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6/27/2017	Calimano-Colon, Alberto	Meet with Hacienda (Treasury) information technology contractor David (Evertec/GPR contractor) to document the current state of the PRIFAS system infrastructure to include considerations/observations in modified accrual implementation planning.	\$ 429.00	1.8	\$ 772.20
6/27/2017	Calimano-Colon, Alberto	Meet with Department of Education to discuss the Agency's use of the PeopleSoft 9.1 (SIFDE) financial management system to understand the customization of the interface for consideration in modified accrual implementation.	\$ 429.00	1.8	\$ 772.20
6/27/2017	Hurley, Timothy	Review plan for implementation of Modified Accrual accounting methodology / approach, including both controls, Information Technology (IT) infrastructure needs.	\$ 621.00	2.9	\$ 1,800.90
6/27/2017	McLean, John	Meet with V. Soran , N. Kim, S. Sundaram, M. Quails, A. Calimano (all Deloitte), information technology contractor D. Perez (Evertech) to discuss PRIFAS's current state of technology infrastructure to identify potential upgrades.	\$ 546.00	2.1	\$ 1,146.60
6/27/2017	McLean, John	Update analysis of current state technology infrastructure for SIFDE system, based on additional information from Dept. of Education as of 6/26 to assess system for agency similar to Hacienda.	\$ 546.00	1.0	\$ 546.00
6/27/2017	McLean, John	Meet with V. Soran, N. Kim, S. Sundaram, M. Quails, A. Calimano (all Deloitte) to discuss system/technology/infrastructure functionality in order to evaluate current reporting capabilities.	\$ 546.00	0.5	\$ 273.00
6/27/2017	Quails, Mike	Meet with V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to discuss information technology with contractor David (Evertech) to cover PRIFAS's current state infrastructure, for the PeopleSoft assessment.	\$ 507.00	2.1	\$ 1,064.70
6/27/2017	Quails, Mike	Meet with V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to prepare for meeting with Hacienda information technology contractors to cover PeopleSoft 7.5 (PRIFAS) current state of infrastructure.	\$ 507.00	0.7	\$ 354.90
6/27/2017	Soran, Vlad	Meet with M. Quails, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte), Hacienda information technology contractor David (Evertech) to discuss PRIFAS current state infrastructure to help assess roadmap for future state of infrastructure across different work streams discussed.	\$ 546.00	2.1	\$ 1,146.60
6/27/2017	Soran, Vlad	Prepare analysis of PeopleSoft 7.5 (PRIFAS) current state of infrastructure to identify system needs to get to future state in order to present to Hacienda information technology contractors.	\$ 546.00	0.6	\$ 327.60
6/27/2017	Soran, Vlad	Prepare analysis of five core PeopleSoft instances to assess integrations between Department of Education to Hacienda in order to present to Department of Education information technology department.	\$ 546.00	0.6	\$ 327.60

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6/27/2017	Sundaram, Swami	Meet with V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (all Deloitte) to discuss functional system/technology/infrastructure discovery for SIFDE (PS 9.1) system, to evaluate current reporting capabilities.	\$ 507.00	0.5	\$ 253.50
6/28/2017	Calimano-Colon, Alberto	Meet with the Environmental Quality Board (second of five agency meetings) to complete PeopleSoft 8.9 (FIMAS) functional system, interface, technical discovery for consideration in modified accrual implementation.	\$ 429.00	2.7	\$ 1,158.30
6/28/2017	Calimano-Colon, Alberto	Meet with the Environmental Quality Board (second of five meetings) to complete PeopleSoft 8.9 (FIMAS) system interface, technical discovery discussion for consideration in modified accrual implementation.	\$ 429.00	1.9	\$ 815.10
6/28/2017	Calimano-Colon, Alberto	Meet with the Health Department to complete Financial System PeopleSoft 8.4 functional, system, interface, technical discovery for consideration in modified accrual implementation.	\$ 429.00	2.4	\$ 1,029.60
6/28/2017	Calimano-Colon, Alberto	Meet with the M. Reyes, M. Perez (Mental Health Department) to document the attributes of the Core PeopleSoft version to understand technology implementations in preparation for modified accrual reporting.	\$ 429.00	0.8	\$ 343.20
6/28/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, S. Sundaram, M. Quails, J. McLean, A. Calimano) to discuss the impact of the proposed PeopleSoft system solution on People, Process, Technology categories to Hacienda, Department of Education.	\$ 366.00	1.9	\$ 695.40
6/28/2017	Klingler, Maureen	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss their information technology (IT) landscape / strategy in order to understand near-term, long-term goals to ensure timely / accurate financial reporting.	\$ 507.00	1.8	\$ 912.60
6/28/2017	Klingler, Maureen	Meeting with R. Cruz (PR - Acting CIO) to identify key issues related to the current Information Technology (IT) landscape (specifically, Enterprise Architecture), governance structures in order to assess near-term priorities.	\$ 507.00	1.9	\$ 963.30
6/28/2017	McLean, John	Meet with S. Sundaram, A. Calimano (all Deloitte), A. de Jesus, M. Tavaréz, E. Oquendo (Dept. of Health) to discuss PeopleSoft 8.4 (FIMAS) current state of technology infrastructure discovery to assess system upgrade needs.	\$ 546.00	1.5	\$ 819.00
6/28/2017	McLean, John	Meet with V. Soran, N. Kim, S. Sundaram, M. Quails, A. Calimano (all Deloitte), N. Marquez, G. Perez, R. Pena (Environmental Quality Board) to discuss PeopleSoft current state of technology infrastructure to identify resources needed to meet future state system requirements.	\$ 546.00	1.4	\$ 764.40

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	McLean, John	Update analysis on observations, identify pain points related to the technology infrastructure, based on the meeting with the Health Agency as of 6/27 for agency financial system assessment.	\$ 546.00	1.9	\$ 1,037.40
6/28/2017	Sundaram, Swami	Meet with J. McLean, A. Calimano (all Deloitte), A. de Jesus, M. Tavaréz, E. Oquendo (Dept. of Health) to discuss PeopleSoft 8.4 (FIMAS) infrastructure technology discovery to assess system shortcomings as well as upgrade needs.	\$ 507.00	1.5	\$ 760.50
6/28/2017	Sundaram, Swami	Meet with V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (all Deloitte), N. Marquez, G. Perez, R. Pena (all Environmental Quality Board) to discuss PeopleSoft current state technology infrastructure to assess compatibility of current upgrades on system stability as well as future state system requirements.	\$ 507.00	1.4	\$ 709.80
6/28/2017	Vij, Aman	Prepare analysis to identify current core technology framework as well as the multiple data environment related to PR modernization effort, to help identify comprehensive system implementation guidelines to comply with reporting requirements per PROMESA.	\$ 621.00	1.4	\$ 869.40
6/28/2017	Vij, Aman	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to provide a technology point of view with regard to the current PR technology infrastructure to assist agencies in identifying the most relevant scalable platform that meets both functional/reporting requirements.	\$ 621.00	1.3	\$ 807.30
6/29/2017	Klingler, Maureen	Draft an outline of an Information Technology (IT) approach (including architecture) for reporting of progress related to tax revenue initiatives in preparation for meeting with F. Pares (PR - Undersecretary of Treasury).	\$ 507.00	2.1	\$ 1,064.70
6/29/2017	Klingler, Maureen	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss his interpretation of linking the Information Technology (IT) needs with the strategic business transformation objectives in order to identify quick-wins to establish foundation for larger transformation initiatives.	\$ 507.00	1.3	\$ 659.10
6/29/2017	Klingler, Maureen	Draft analysis outlining key information related to the current Information Technology (IT) infrastructure (including current landscape, gaps to meet key financial reporting requirements).	\$ 507.00	0.6	\$ 304.20
6/29/2017	McLean, John	Prepare analysis of current state of function/system technology infrastructure for the PeopleSoft accounting system used by the Mental health agency to identify gaps, remediation for compliance requirements.	\$ 546.00	0.5	\$ 273.00
6/29/2017	Sundaram, Swami	Update analysis on financial system assessment to provide observations, identify areas of improvements related to the Functional/system/technology infrastructure, based on the meeting with the Health Agency.	\$ 507.00	2.6	\$ 1,318.20



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Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Sundaram, Swami	Meet with J. McLean, A. Calimano (all Deloitte), A. de Jesus, M. Tavaréz, E. Oquendo (all Dept. of Health) to discuss PeopleSoft 8.4 (FIMAS) current state of technology infrastructure discovery to assess recommendations for PROMESA compliance.	\$ 507.00	1.5	\$ 760.50
6/29/2017	Vazquez-Rivera, Jose	Analyze spreadsheet prepared by OMB documenting the information technology systems used by the public corporations for purposes of the budget vs actual reporting.	\$ 585.00	0.5	\$ 292.50
6/29/2017	Vij, Aman	Prepare analysis of technology infrastructure transformation plan, including plan for disaster recovery to address technological infrastructure related deficiencies, meet current PR tax/ accounting system requirements.	\$ 621.00	2.8	\$ 1,738.80
6/29/2017	Young, Chris	Meet with V. Soran, M. Quails (both Deloitte) to discuss systems findings, suggestions to improve the operations, stability of financial accounting process using PeopleSoft technology for producing the monthly PROMESA financial reports.	\$ 621.00	1.8	\$ 1,117.80
6/30/2017	Badr, Yasmin	Update presentation on Modified Accrual Reporting to highlight recognition of revenues, measurable expenditures based on information received from C. Young (Deloitte) to submit to C. Sobrino (Hacienda).	\$ 366.00	2.1	\$ 768.60
6/30/2017	Calimano-Colon, Alberto	Review current draft of PeopleSoft accounting processes for payroll to understand the transfers made between Hacienda (Treasury) to the Agencies to identify key controls when implementing a modified accrual accounting system.	\$ 429.00	1.9	\$ 815.10
6/30/2017	Quails, Mike	Compare People, Process, Technology Pain Point slides against notes to assess whether relevant topics are covered in the government's PeopleSoft system assessment presentation.	\$ 507.00	1.7	\$ 861.90
6/30/2017	Sundaram, Swami	Prepare analysis of current state of /function/system technology infrastructure for the Mental Health system to identify gaps, remediation for compliance requirements.	\$ 507.00	0.5	\$ 253.50

**TOTAL JUNE STATEMENT PERIOD - GPR MODIFIED ACCRUAL ACCOUNTING  
MIGRATION**

**217.0 \$ 102,825.90**

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Cortez, Berto	Discussion with O. Rodriguez (PR - Asst Secretary of Central Accounting) regarding agency cost savings status update.	\$ 585.00	0.3	\$ 175.50
6/1/2017	Cortez, Berto	Review contract process flowchart to provide feedback on recommendations for client.	\$ 585.00	0.8	\$ 468.00
6/1/2017	Cortez, Berto	Review workstreams status update deck prepared at request of R. Maldonado (Hacienda Secretary) to provide comments in advance of meeting with Secretary.	\$ 585.00	0.8	\$ 468.00
6/1/2017	Cortez, Berto	Prepare outline of key topics to be discussed with R. Maldonado (Hacienda Secretary) to update on workstreams.	\$ 585.00	0.6	\$ 351.00
6/1/2017	Gabb, James	Meet with E. O'Neal, A. Singh, J. Doyle, C. Pizzo (all of Deloitte) to provide updated on changes to 6/1 version of Fiscal Plan to OMB budget reconciliation to communicate which key line items were impacted / why	\$ 546.00	2.5	\$ 1,365.00
6/1/2017	Gabb, James	Meeting J. Doyle, A. Singh, C. Pizzo (all of Deloitte) to discuss project work stream status, including timing of budget reconciliation deliverables for OMB.	\$ 546.00	0.4	\$ 218.40
6/1/2017	Harris, Andy	Review analysis of Cost Reductions, Financial Transformation, Revenue Initiatives, Budget workstreams to assess risks, mitigating actions.	\$ 621.00	2.9	\$ 1,800.90
6/1/2017	Harris, Andy	Review draft presentation of Cost Management to identify alignment with fiscal measures outlined in Executive Orders.	\$ 621.00	1.4	\$ 869.40
6/1/2017	Hurley, Timothy	Prepare deck to reflect updated staffing at Hacienda, OMB, 12 major agencies to drive requisite initiatives related to Transformation, Cost Reductions, FY18 Budget Implementation / Analysis.	\$ 621.00	2.9	\$ 1,800.90
6/1/2017	Hurley, Timothy	Review the work streams (Cost Reductions, Financial Transformation, Revenue Initiatives, Budget) status report as of June-1 to assess milestones achieved during week, next steps.	\$ 621.00	2.0	\$ 1,242.00
6/1/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to review current status of work streams (cost reductions, financial transformation, revenue initiatives, budget), issues encountered during week, forward-looking initiatives to assess prioritization of resources to maintain progress, satisfy requests for PROMESA Oversight Board.	\$ 621.00	3.7	\$ 2,297.70
6/1/2017	Hurley, Timothy	Review latest financial reporting requirements outlined by the PROMESA Oversight Board to understand changes, key deadlines on a monthly basis to satisfy requirements for budget-to-actual variance analyses.	\$ 621.00	0.9	\$ 558.90

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Hurley, Timothy	Meeting with J. Doyle (Deloitte), A. Harrs (Deloitte), C. Young (Deloitte) to discuss financial reporting requirements by PROMESA Oversight Board including resourcing needed, areas of reporting that cannot be currently met, timing of initiatives to help accelerate financial transformation efforts - each Deloitte team member brought expertise from a different functional area.	\$ 621.00	1.3	\$ 807.30
6/1/2017	Hurley, Timothy	Call with F. Pena (PR - Director of Cash Management), M. Sanchez (Conway McKenzie) to discuss current status of liquidity (cash) reporting, near-term modifications to meet PROMESA Board requirements.	\$ 621.00	1.2	\$ 745.20
6/1/2017	Morla, Marcos	Prepare summary work plan of steps necessary in order to implement the Military Bases taxation revenue initiative.	\$ 546.00	1.6	\$ 873.60
6/1/2017	Morla, Marcos	Review information in preparation for meeting related to status, distribution of work, changes to correspondence audits revenue initiative as of 5/31.	\$ 546.00	0.8	\$ 436.80
6/1/2017	Nguyen, Phuong	Prepare analysis of cost management, government transformation, revenue initiatives workstreams to assess needed resources.	\$ 429.00	1.3	\$ 557.70
6/1/2017	Nguyen, Phuong	Update analysis of Cost Management workstream activities, progress as of 5/31/17 to demonstrate the need to facilitate communications with Department of Education, Department of Corrections, Department of Health.	\$ 429.00	0.9	\$ 386.10
6/1/2017	Nguyen, Phuong	Create FY18 Cost Management Workplan for period ending October 2017 to facilitate coordination of contracts substantiation evidence from Department of Health, Police, Department of Justice, Department of Family.	\$ 429.00	1.3	\$ 574.86
6/1/2017	Nguyen, Phuong	Update analysis of Invoice to Cash Disbursement process flow to include information obtained by the Office of Management Budget on 5/31 regarding how contract values, invoice values are configured in their current PeopleSoft system workflow.	\$ 429.00	1.5	\$ 643.50
6/1/2017	Stover, Kate	Prepare data summary for inclusion in weekly update slides for meeting with R. Maldonado (PR Secretary of Treasury) for the week ending 6/01.	\$ 507.00	0.8	\$ 405.60
6/1/2017	Stover, Kate	Prepare analysis of current workstreams (cost management, government transformation, revenue initiative, budget) to identify areas of potential coordination with other financial advisors per request from AAFAF.	\$ 507.00	1.9	\$ 963.30
6/1/2017	Stover, Kate	Update analysis of PROMESA reporting requirements summary to aid in the development of a structured approach to meet upcoming reporting deadlines.	\$ 507.00	1.3	\$ 659.10
6/2/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to review FY18 budget diligence items requested by PROMESA Board Advisor E&Y to assess prioritization, additional outreach to agencies for necessary detail.	\$ 585.00	0.9	\$ 526.50

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Date	Professional	Description	Rate	Hours	Fees
6/2/2017	Harris, Andy	Meet with T. Hurley, J. Doyle (all Deloitte) to discuss resources to support monthly financial reporting as required by PROMESA Oversight Board.	\$ 621.00	1.2	\$ 745.20
6/2/2017	Hurley, Timothy	Meet with J. Marrero (Director of OMB), J. Aponte (Deputy of OMB), J. Doyle (Deloitte) to discuss internal government staffing to support monthly financial reporting as required by PROMESA Oversight Board.	\$ 621.00	1.1	\$ 683.10
6/2/2017	Stover, Kate	Develop presentation that incorporates analysis of cost management, government transformation, revenue initiative, budget workstreams with primary focus areas to assist with identifying areas of potential overlap/coordination.	\$ 507.00	2.1	\$ 1,064.70
6/2/2017	Stover, Kate	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO), O. Rodriguez (PR - Asst Secretary of Central Accounting) to discuss use of Project Central to help manage, coordinate, assess progress of Government Right-Sizing Initiatives.	\$ 507.00	1.9	\$ 963.30
6/3/2017	Cortez, Berto	Update leadership presentation for Hacienda with updates as to cost savings analysis results to date.	\$ 585.00	0.9	\$ 526.50
6/5/2017	Cortez, Berto	Evaluate workstream status update report with updated data received from agencies.	\$ 585.00	0.4	\$ 234.00
6/5/2017	Doyle, John	Review draft FY18 budget to assess impact of changes submitted by agencies related to additional headcount changes.	\$ 585.00	2.1	\$ 1,228.50
6/5/2017	Harris, Andy	Review analysis of FY18 general funds budget to identify risks to identifying variances.	\$ 621.00	1.5	\$ 931.50
6/5/2017	Hurley, Timothy	Meeting with R. Maldonado (Secretary of Treasury) to discuss current status of FY17 Executive Order Cost Savings Analysis, FY18 revenue initiatives, FY18 budget process.	\$ 621.00	1.7	\$ 1,055.70
6/5/2017	Hurley, Timothy	Review latest presentation dated June-2 on Revenue Initiatives, Budget-to-Actual Reporting, Government Right-Sizing to provide feedback.	\$ 621.00	0.6	\$ 372.60
6/5/2017	Morla, Marcos	Review work plan for revenue initiative regarding penalty to be implemented by Hacienda to withholding agents officers in order to ascertain compliance with objectives of the initiative.	\$ 546.00	1.1	\$ 600.60
6/5/2017	Stover, Kate	Update presentation describing Deloitte's workstreams, primary focus areas.	\$ 507.00	1.6	\$ 811.20
6/5/2017	Stover, Kate	Prepare summary analysis of the FY18 Joint Resolutions Budget documents to develop a summary of budget implications, to highlight key data points.	\$ 507.00	0.9	\$ 456.30
6/5/2017	Stover, Kate	Create analysis of workstreams detailing accomplishments of the week, next milestones/steps, issues for week ending 5/27.	\$ 507.00	0.3	\$ 152.10
6/5/2017	Young, Chris	Meet with J. Wheelock, D. Carey (all Deloitte) to discuss progress, results of the business cases for DPC, Familia, DEDEC to plan for communication steps, gaps in cost savings analysis by agencies.	\$ 621.00	0.8	\$ 496.80

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Blair, Kirk	Meet with J. Doyle (Deloitte) to discuss the procedures for the FY18 budget in coordination with OMB management (J. Marrero, R. Maldonado) in preparation of submission of preliminary draft.	\$ 621.00	1.4	\$ 869.40
6/6/2017	Blair, Kirk	Meet with R. Cortez (Deloitte) to discuss key takeaways from cost savings analysis documenting procedures performed, outstanding items to help assess the FY17 Executive Order Cost Savings certified by the Department of Education.	\$ 621.00	0.9	\$ 558.90
6/6/2017	Carey, Diana	Review/provide feedback on model created by J. Wheelock (Deloitte), outlining "Level 1: High-level" estimates related to mobilizing police officer/administrative personnel for Department of Public Safety (DSP): Police Mobilization business case.	\$ 507.00	1.8	\$ 912.60
6/6/2017	Cortez, Berto	Evaluate status update report for the week 6/2, for the Contracts/Accounts Payable/Cost Savings initiatives, prior to presenting at the weekly status meeting for R. Maldonado (Hacienda Secretary)	\$ 585.00	0.5	\$ 292.50
6/6/2017	Cortez, Berto	Meeting with J. Doyle, T. Hurley (Deloitte) to discuss details of PROMESA data request, with focus on supporting records to provide as part of analysis.	\$ 585.00	0.8	\$ 468.00
6/6/2017	Harris, Andy	Review memo to assess Agency templates for FY18 budget due diligence to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	2.0	\$ 1,242.00
6/6/2017	Hurley, Timothy	Review sample template (information request) to be completed by Agencies in order to assess FY18 general funds budget to identify key areas where information may be hard to analyze due to finance IT (Information Technology) infrastructure.	\$ 621.00	2.3	\$ 1,428.30
6/6/2017	Hurley, Timothy	Meet with C. Frederique (AAFAF) to review, identify issues related to obtaining financial information for inclusion in template provided by McKinsey for agencies to complete for FY18 budget analysis.	\$ 621.00	2.2	\$ 1,366.20
6/6/2017	Hurley, Timothy	Prepare memo to outline issues identified in Agency templates for FY18 budget due diligence for discussion with PROMESA Board.	\$ 621.00	1.9	\$ 1,179.90
6/6/2017	Hurley, Timothy	Meeting with M. Gonzalez (AAFAF) to discuss feedback from agencies regarding template for FY18 budget validation process requested by PROMESA Oversight Board Advisor - McKinsey.	\$ 621.00	1.7	\$ 1,055.70
6/6/2017	Lew, Matt	Meet with R. Cortez (Deloitte), O. Rodriguez (PR - Hacienda - Auxiliary Secretary of Accounting) to discuss status of FY17 Executive Order cost savings checked analyses for 12 in-scope agencies, including amounts checked to-date, outstanding requests for supporting documentation.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Stover, Kate	Prepare for meeting with B. Cortez, H. Marquez, T. Hurley, A. Harrs, C. Young, K. Blair, J. Doyle (all Deloitte) to discuss the cost reduction workstream progress, week's activities, action items, next steps in preparation for meeting.	\$ 507.00	2.1	\$ 1,064.70
6/6/2017	Stover, Kate	Analyze FY18 Joint Resolutions Budget to identify implications/associated changes for contract or cost cutting measures.	\$ 507.00	1.9	\$ 963.30
6/7/2017	Blair, Kirk	Meeting with T. Hurley (Deloitte), C. Young (Deloitte) to discuss the timeline for the roll out of the "Project Central" project management tool to help GPR leadership (Hacienda, Fortaleza) track the progress of the core Transformation initiatives.	\$ 621.00	1.6	\$ 993.60
6/7/2017	Blair, Kirk	Review the preliminary consolidated FY18 budget submitted to the PROMESA Oversight Board to assess year-over-year comparison to identify key areas of cost reductions to be achieved in FY18.	\$ 621.00	2.4	\$ 1,490.40
6/7/2017	Blair, Kirk	Review the preliminary personnel costs included in the FY18 preliminary budget submission to understand the types of personnel cuts being made to achieve payroll savings (reductions of headcount, decreases in transitory employees).	\$ 621.00	1.2	\$ 745.20
6/7/2017	Carey, Diana	Review slides provided by J. Wheelock (Deloitte) for Department of Public Safety (DSP): Police Mobilization business case, to understand the impact of additional personnel costs related to mobilizing police offers.	\$ 507.00	0.7	\$ 354.90
6/7/2017	Cortez, Berto	Review contract memo outlining proposed contract cost savings measures to send to McKinsey & Co.	\$ 585.00	0.8	\$ 468.00
6/7/2017	Cortez, Berto	Meeting with C. Kennedy (Deloitte) regarding updated draft of 20/10 report.	\$ 585.00	0.6	\$ 351.00
6/7/2017	Doyle, John	Meet with A. Singh, E. O'Neal (Deloitte ) to review data from OMB outlining the descriptions of the respective concept code (expense categories) included in the preliminary FY18 budget per diligence request from E&Y.	\$ 585.00	0.8	\$ 468.00
6/7/2017	Doyle, John	Meet with E. O'Neal, A .Singh (Deloitte) to review supplemental budget templates developed for AAFAF to provide additional detail supporting the roll-up to the consolidated FY18 budget.	\$ 585.00	2.1	\$ 1,228.50
6/7/2017	Harrs, Andy	Review analysis of FY18 budgetary reporting requirements to identify key milestones, upcoming activities performed by agencies to be in compliance with PROMESA.	\$ 621.00	3.2	\$ 1,987.20
6/7/2017	Marquez, Harry	Meet with R. Cortez, T. Hurley, J. Doyle, A. Harrs, K. Stover, K. Blair, C. Young (all Deloitte) to discuss progress, risks related to revenue enhancement issues for FY18 budget.	\$ 546.00	2.9	\$ 1,583.40

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
6/7/2017	Stover, Kate	Update project financial summary to include actuals through 6/3, making modifications to address adjusted workstreams of emphasis, realignment of staffing to enable preparation of weekly financial summaries.	\$ 507.00	1.9	\$ 963.30
6/7/2017	Stover, Kate	Create revised template for workstream leaders to provide recurring updates on progress, accomplishments, issues, milestones for inclusion in presentation to R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.7	\$ 354.90
6/7/2017	Stover, Kate	Meeting with B. Cortez, H. Marquez, T. Hurley, A. Harrs, C. Young, K. Blair, J. Doyle (All Deloitte) to discuss cost reduction workstream progress, week's activities, action items, next steps in preparation for meeting with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	2.3	\$ 1,166.10
6/7/2017	Stover, Kate	Create agenda/key discussion topics for meeting with R. Maldonado (PR Secretary of Treasury) related to workstream coordination, accomplishments, next steps, issue areas for week ending 6/8.	\$ 507.00	0.8	\$ 405.60
6/8/2017	Blair, Kirk	Review the initial budget diligence request list sent over by the PROMESA Oversight Board Advisors (E&Y, McKinsey) to assess the types of information being requested, identify the information that should be provided by agencies / OMB Management.	\$ 621.00	2.3	\$ 1,428.30
6/8/2017	Blair, Kirk	Meet with T. Hurley (Deloitte), C. Young (Deloitte), J. Doyle (Deloitte) to assess the prioritization, response time for the budget diligence requests being sought by the PROMESA Board Advisors (E&Y, McKinsey).	\$ 621.00	2.1	\$ 1,304.10
6/8/2017	Cortez, Berto	Review R. Maldonado update deck to check whether workstream updates reflect progress for week ended 6/2/17.	\$ 585.00	0.8	\$ 468.00
6/8/2017	Cortez, Berto	Evaluate flow of data through 'Proposition Processing' data system with hiring manager to assess process to review, approval of new government hire.	\$ 585.00	1.3	\$ 760.50
6/8/2017	Doyle, John	Prepare for meeting with R. Maldonado (OMB - Deputy Director) by reviewing draft consolidated analysis outlining personnel costs (with benefits included) for diligence templates.	\$ 585.00	1.1	\$ 643.50
6/8/2017	Hurley, Timothy	Prepare for weekly status meeting with R. Maldonado (Secretary of Treasury) by reviewing June-8 status updates related to work streams (Revenue Initiatives, Cost Reductions, FY18 Budget, Finance Transformation) to identify key issues, progress towards milestones.	\$ 621.00	2.2	\$ 1,366.20
6/8/2017	Hurley, Timothy	Draft email to O. Shah (McKinsey) to outline information provided to-date, outstanding requests to support cost savings build-up for FY17.	\$ 621.00	1.1	\$ 683.10
6/8/2017	Stover, Kate	Prepare project financial summary to include actuals through 6/3 including available funds, hours worked to date, staffing assignments by workstream.	\$ 507.00	0.5	\$ 228.15



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Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Stover, Kate	Update project plan for workstream tasks completed, new tasks requested for all workstreams by person for the period 06/01-06/30.	\$ 507.00	1.6	\$ 811.20
6/8/2017	Stover, Kate	Prepare for meeting with R. Maldonado (PR Secretary of Treasury) by compiling information provided by workstreams including status, next steps, actions items/accomplishments for week ending 6/8.	\$ 507.00	0.7	\$ 354.90
6/9/2017	Blair, Kirk	Meet with A. Harris (Deloitte), T. Hurley (Deloitte) to discuss team capacity, capabilities, resources to meet with R. Maldonado (PR Treasury Secretary) request to enhance workstream capacity to meeting budget - reporting, technology requests.	\$ 621.00	2.6	\$ 1,614.60
6/9/2017	Cortez, Berto	Discuss key cost certification savings findings with T. Hurley (Deloitte) for R. Maldonado (Hacienda Secretary) update.	\$ 585.00	0.3	\$ 175.50
6/9/2017	Stover, Kate	Update issue log related to all workstreams for the period 06/01-06/08 to be incorporated into weekly update slides to communicate areas at risk of delay, potential issues, recommendations to R. Maldonado (PR Secretary of Treasury).	\$ 507.00	2.2	\$ 1,115.40
6/11/2017	Carey, Diana	Review/edit updated slides provided by J. Wheelock (Deloitte) outlining the sensitivity analysis of potential savings from Room Tax Revenues for the Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case, to demonstrate potential cost savings to Fortaleza/Oversight Board.	\$ 507.00	0.4	\$ 202.80
6/12/2017	Carey, Diana	Review/provide feedback on the transformation strategic communications approach which may be used to advise Fortaleza/agencies on delivering key messages.	\$ 507.00	2.6	\$ 1,318.20
6/12/2017	McCabe, Michael	Review workflow materials to prepare memo to document current PCO/ PP processes to utilize in data analysis to identify gaps/ remediation for cost savings initiatives.	\$ 585.00	2.3	\$ 1,345.50
6/12/2017	McCabe, Michael	Meeting with T. Hurley (Deloitte) to discuss key milestones, deliverables related to the Contracts Workstream to recommend workstream synergies, deliverable timelines etc. to include in weekly update report to R. Maldonado (Hacienda).	\$ 585.00	0.6	\$ 351.00
6/12/2017	Nguyen, Phuong	Create analysis of Fiscal Year 2018 budget with scope, staffing estimates, time to completions, risks/resolutions.	\$ 429.00	2.3	\$ 986.70
6/12/2017	Stover, Kate	Prepare for meeting with R. Maldonado (PR Secretary of Treasury) compiling information provided by workstreams including status, next steps, actions items/accomplishments for the period 6/8 - 6/12, to be incorporated into the to presentation for the week ending 6/8.	\$ 507.00	0.9	\$ 456.30

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*Plan, Supervise and Review*

Date	Professional	Description	Rate	Hours	Fees
6/12/2017	Stover, Kate	Develop analysis on current progression from budget, government transformation, cost management, revenue initiative workstream to provide a fiscal year 2017 recap of accomplishments/benefits, recommendations, and perceived risks.	\$ 507.00	2.1	\$ 1,064.70
6/12/2017	Stover, Kate	Create analysis of workstreams detailing accomplishments of the week, next milestones/steps, issues for the period of 5/03 - 5/06.	\$ 507.00	1.7	\$ 861.90
6/12/2017	Young, Chris	Meet with R. Maldonado, F Pares (all Hacienda) to discuss agency responses to non personnel budget actions, challenges to meet savings goals.	\$ 621.00	1.1	\$ 683.10
6/13/2017	Hurley, Timothy	Meeting with O. Shah (McKinsey), F. Pena (Director of Cash Management) to discuss the breakout of the FY17 reserve cost savings components, status of government transformations, reductions of personnel cost.	\$ 621.00	1.9	\$ 1,179.90
6/13/2017	Hurley, Timothy	Review draft of cost savings reserve analysis to assess contract procurement controls, government hierarchy, FY17 Executive Order Cost Certification assessment for 12 in-scope agencies.	\$ 621.00	1.8	\$ 1,117.80
6/13/2017	Hurley, Timothy	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to review draft dated cost savings reserve analysis.	\$ 621.00	1.6	\$ 993.60
6/13/2017	Hurley, Timothy	Review accounts payable confirmation analysis establishing outstanding liabilities to assess completeness.	\$ 621.00	0.8	\$ 496.80
6/13/2017	Hurley, Timothy	Meet with O. Rodriguez (PR - Director of Accounting) to discuss nature / breakout by agency of special allocations, funds generated from freezing of specific expense accounts between 2014-2017.	\$ 621.00	0.6	\$ 372.60
6/13/2017	Nguyen, Phuong	Update analysis of Reserve Build Up with new information on changes to Special Appropriations balance as of 6/13.	\$ 429.00	1.4	\$ 600.60
6/13/2017	Nguyen, Phuong	Update analysis of Reserve Build Up with sequestration agency reserves on changes to Special Appropriations balance.	\$ 429.00	2.7	\$ 1,158.30
6/13/2017	Nguyen, Phuong	Updated analysis of Reserve build up with new data received on accounts payable, payroll information to reconcile to cost savings in total.	\$ 429.00	1.3	\$ 557.70
6/14/2017	Gabb, James	Review changes by OMB to FY18 Budget to reflect EY diligence adjustments.	\$ 546.00	2.6	\$ 1,419.60
6/14/2017	Hurley, Timothy	Meeting with O. Shah (McKinsey) to walk-through draft with updated amounts related to the FY17 reserve, progress of the government transformation work plans, estimated reductions of personnel costs.	\$ 621.00	2.6	\$ 1,614.60
6/14/2017	Hurley, Timothy	Meeting with F. Pena (PR - Director of Cash Management) to discuss special appropriations from 2014-2017, year-over-year spend trend analysis, estimated capital expenditures in FY18.	\$ 621.00	1.7	\$ 1,055.70

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Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Hurley, Timothy	Draft email to M. Lew (Deloitte), C. Kennedy (Deloitte) to outline key points related to the FY17 Executive Order Agency Level Certification that need to be addressed in presentation to PROMESA Oversight Board Advisors.	\$ 621.00	0.6	\$ 372.60
6/14/2017	Nguyen, Phuong	Update analysis of \$200MM Reserve build up with reconciliation of Cost Savings Assertions to Sequestrations information presented by the Government of Puerto Rico on 6/13/17.	\$ 429.00	2.9	\$ 1,244.10
6/14/2017	Nguyen, Phuong	Create executive summary for changes made to Special Appropriations for amount expended from 3/17/17 to 6/13/17 in order to update total amount of reserves to be presented to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	1.4	\$ 600.60
6/14/2017	Nguyen, Phuong	Update analysis of Department of Education requisition order process to identify controls to mitigate risks per request of Department of Treasury, Office of Management Budget.	\$ 429.00	1.3	\$ 557.70
6/15/2017	Harris, Andy	Call with K. Blair, T. Hurley (all Deloitte) to discuss needed resources from Government of Puerto for cost savings implementation.	\$ 621.00	0.6	\$ 372.60
6/15/2017	Hurley, Timothy	Meet with O. Shah (McKinsey), F. Pena (PR - Cash Management) to discuss additional revisions made to reserve (cancelled purchase orders / contracts), status of government right-sizing initiatives, contingency planning for FY18 budget approval.	\$ 621.00	2.7	\$ 1,676.70
6/15/2017	Hurley, Timothy	Meet with O. Rodriguez (PR - Director of Accounting), F. Pena (PR - Director of Cash Management) to discuss presentation to PROMESA Board Advisor (McKinsey) specifically to discuss amount of special appropriations being included in cost savings reserve build-up analysis.	\$ 621.00	1.7	\$ 1,055.70
6/15/2017	Hurley, Timothy	Review analysis of special appropriations for years 2014-2017, including back-up support (screenshots out of PRIFAS financial accounting system) to be provided to PROMESA Oversight Board Advisor (McKinsey).	\$ 621.00	1.2	\$ 745.20
6/15/2017	Hurley, Timothy	Review June-15 draft of FY17 Executive Order Cost Savings Certification analysis to assess potential impact on the reserve build-up analysis.	\$ 621.00	0.8	\$ 496.80
6/15/2017	Hurley, Timothy	Meeting with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss timing, projected incremental revenue to be derived from FY18 tax reform initiatives.	\$ 621.00	0.6	\$ 372.60
6/15/2017	Hurley, Timothy	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss upcoming presentations needed to cover Hacienda finance Information Technology (IT) gaps, infrastructure spend, tax revenue initiatives based on the fiscal plan, CFO structure for upcoming meetings with PROMESA Board Advisors.	\$ 621.00	0.6	\$ 372.60

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Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Hurley, Timothy	Draft email to M. Morla (Deloitte) to provide guidance on the key points to be outlined in presentation to outline FY18 tax revenue initiatives.	\$ 621.00	0.2	\$ 124.20
6/15/2017	Nguyen, Phuong	Update analysis of Executive Order measures on Operating Expenditures in order to present to R. Maldonado (PR Secretary of Treasury) to help assess distributions of expenses to Oversight Board.	\$ 429.00	1.7	\$ 729.30
6/15/2017	Nguyen, Phuong	Update analysis of Reserve Build Up with new information from cancelled contracts obtained on 6/14/17 for reconciliation.	\$ 429.00	2.1	\$ 900.90
6/15/2017	Stover, Kate	Update project plan for workstream tasks completed, new tasks requested for all workstreams by person by week for the period 06/12-06/15.	\$ 507.00	0.3	\$ 152.10
6/15/2017	Stover, Kate	Prepare for meeting with R. Maldonado (PR Secretary of Treasury) by compiling information provided by workstreams including status, next steps, week's actions items/accomplishments for the week ending June 15.	\$ 507.00	1.2	\$ 608.40
6/16/2017	Blair, Kirk	Review preliminary draft of template to be used for monthly budget-to-actual reporting to be used in FY18 to assess level of detail, variance allowances being sought by the PROMESA Oversight Board.	\$ 621.00	1.4	\$ 869.40
6/16/2017	Harris, Andy	Meet with K. Blair, T. Hurley (all Deloitte) to discuss fee application, revenue initiatives, cost management, government right-sizing workstream progress, risks, recommendations to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.4	\$ 248.40
6/16/2017	Hurley, Timothy	Review draft of tax reform presentation outlining tax revenue initiatives for FY18 that may be sent to PR Governor per request from R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.4	\$ 248.40
6/16/2017	McCabe, Michael	Prepare for a meeting with the Cost Reduction team by developing agenda to discuss cost reduction data use plans, approach for contract analysis in relation to cost savings initiatives.	\$ 585.00	0.2	\$ 117.00
6/16/2017	Stover, Kate	Meet with J. Steinway (Deloitte) to discuss items to prepare (status of workstreams, key milestones, issues identified with recommendations) for bi-weekly status meetings with R. Maldonado (PR - Secretary of the Treasury, CFO).	\$ 507.00	1.2	\$ 608.40
6/16/2017	Stover, Kate	Meet with T. Hurley, K. Blair, A. Harris (All Deloitte) to discuss status of transformation initiatives (specifically data requests out to agencies), FY17 Executive Order Cost Savings Certifications analysis (types of supporting documentation received from agencies).	\$ 507.00	1.1	\$ 557.70
6/17/2017	McCabe, Michael	Prepare memo summarizing current data status on contract analysis in relation to cost savings initiatives.	\$ 585.00	1.4	\$ 819.00

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Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Blair, Kirk	Meet with C. Young (Deloitte) to discuss key milestones for developing business cases for the in-scope agencies (DDEC, DPS) related to attrition model, real estate savings to assess implementation timeline.	\$ 621.00	1.2	\$ 745.20
6/19/2017	Blair, Kirk	Review projected reductions to payroll at Agency A [Confidential] to assess reasonableness of cutting overtime hours, transitioning employees from desk to field work.	\$ 621.00	1.7	\$ 1,055.70
6/19/2017	Cortez, Berto	Review contract to PO process flow schedule with recommendations to provide feedback for changes based on client discussions.	\$ 585.00	1.3	\$ 760.50
6/19/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (PR - Director of Cash Management), F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss implementation status of FY18 tax revenue initiatives, tracking monthly budget-to-actual reporting, estimated savings validated from FY17 Executive Order Certifications for 12 in-scope agencies.	\$ 621.00	2.3	\$ 1,428.30
6/19/2017	Lew, Matt	Draft email to C. Theocharidis (Deloitte) regarding status, outstanding items of the FY17 Executive Order Cost Certification analysis for the Department of Education, Department of Health.	\$ 546.00	0.4	\$ 218.40
6/19/2017	Morla, Marcos	Review sample progress report sent by McKinsey to identify available data, pending information to be requested, additional key performance indicators available to include in the report.	\$ 546.00	2.8	\$ 1,528.80
6/19/2017	Stover, Kate	Prepare project financial summary to include actuals through 6/10 including available funds, hours worked to date, staffing assignments by workstream for meeting with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	1.3	\$ 659.10
6/19/2017	Stover, Kate	Meeting with T. Hurley, K. Blair (both Deloitte) to discuss increased/decreased staffing, analysis of impact of workstream adjustments to project financials, deliverable deadlines, milestones to be presented to R. Maldonado (PR Secretary of Treasury).	\$ 507.00	1.2	\$ 608.40
6/19/2017	Stover, Kate	Identify workstream areas for increased/decreased staffing, analyze impact of workstream adjustments to project financials, deliverable deadlines, milestones to be presented to R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.9	\$ 456.30
6/19/2017	Stover, Kate	Meet with J. Steinway, J. Morley (both Deloitte) to discuss staffing needs across workstreams, current assignments of professionals across all workstreams to assess on-time delivery of deliverables, milestones, considering upcoming tasks to check whether professionals with correct skill sets / experience are aligned.	\$ 507.00	0.4	\$ 202.80

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Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Stover, Kate	Draft agenda, presentation notes for meeting with R. Maldonado (PR Secretary of Treasury) related to workstream coordination, accomplishments, next steps.	\$ 507.00	0.6	\$ 304.20
6/19/2017	Stover, Kate	Update long-term project workplan for Cost Management workstream to include revised tasks, progress through 6/19 to enable reporting to J. Marrero (PR Director OMB), R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.7	\$ 354.90
6/19/2017	Stover, Kate	Meet with R. Cortez (Deloitte) to discuss control issues related to centralized contract approval process, unrecorded liabilities as of 6/19 to be included in the long-term project workplan for reporting to J. Marrero (OMB - Director), R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.4	\$ 202.80
6/20/2017	Cortez, Berto	Discussion with T. Hurley, R. Ferraro (Deloitte) regarding the progress of the contract workstream, including canceled contract data under review, to leverage observations/recommendations identified across workstreams	\$ 585.00	0.3	\$ 175.50
6/20/2017	Hurley, Timothy	Meeting with O. Rodriguez (Director of Accounting) to develop strategy to estimate outstanding unrecorded liabilities at fiscal year-end (June-30) at agency level.	\$ 621.00	1.1	\$ 683.10
6/20/2017	Hurley, Timothy	Review PROMESA Reporting Requirements for monthly budget-to-actual reporting in order to compare latest version of Budget-to-Actual implementation plan.	\$ 621.00	0.7	\$ 434.70
6/20/2017	Hurley, Timothy	Respond to O. Shaw (McKinsey) request for details supporting summary of Executive Order Certification of Savings work.	\$ 621.00	0.2	\$ 124.20
6/20/2017	Hurley, Timothy	Review June-19 draft of FY17 Executive Order Cost Savings Certification analysis to assess estimated savings that agencies have provided supporting documentation.	\$ 621.00	0.6	\$ 372.60
6/20/2017	Hurley, Timothy	Meet with R. Cortez (Deloitte), M. Lew (Deloitte), C. Kennedy (Deloitte) to discuss frozen funds analysis with Police Department.	\$ 621.00	0.3	\$ 186.30
6/20/2017	Hurley, Timothy	Meeting with O. Shah (McKinsey), O. Rodriguez (PR - Director of Accounting) to discuss analysis to estimate outstanding liabilities, systems being employed at agency-level to track liabilities going-forward.	\$ 621.00	1.3	\$ 807.30
6/20/2017	McCabe, Michael	Meeting with R. Cortez, M. Lew, C. Kennedy, J. Velez, V. Valencia, C. Theocharidis, R. Pereira, M. McCabe (all Deloitte) regarding the status, open items, action plans for Executive Order Testing, Contracts, AP, Payroll milestones.	\$ 585.00	0.7	\$ 409.50
6/20/2017	Nguyen, Phuong	Update analysis of fiscal year 2018 scope with K. Blair, T. Hurley, K. Stover (all Deloitte) to create defined phases for budget, government right-sizing models to present to R. Maldonado (PR Secretary of Treasury).	\$ 429.00	1.8	\$ 772.20

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Nguyen, Phuong	Update analysis of fiscal year 2018 scope with K. Blair, T. Hurley, K. Stover (all Deloitte) to assess cost management, revenue initiatives models to present to R. Maldonado (PR Secretary of Treasury).	\$ 429.00	1.7	\$ 729.30
6/20/2017	Nguyen, Phuong	Develop analysis on current progression from budget, government transformation, cost management, revenue initiative workstream to provide a fiscal year 2017 recap of all accomplishments/benefits, recommendations, perceived risks to present to R. Maldonado (PR Secretary of Treasury).	\$ 429.00	2.4	\$ 1,029.60
6/20/2017	Stover, Kate	Meeting with T. Hurley, C. Cortez, J. Doyle, K. Blair, R. Ferraro (all Deloitte) to discuss week's activities, facilitate workstream coordination, completed tasks, outstanding action items for the period 06/13 - 06/27.	\$ 507.00	1.1	\$ 557.70
6/20/2017	Stover, Kate	Meeting with D. Garces (Deloitte) to discuss financial summary of workstreams breakdown by hours through 05/02 to be provided to each client sponsor for all workstreams.	\$ 507.00	0.9	\$ 456.30
6/20/2017	Stover, Kate	Update project plan for workstream tasks completed, new tasks requested for all workstreams by person for the period 06/16-06/20 per request of R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.7	\$ 354.90
6/20/2017	Stover, Kate	Prepare project financial summary to include actuals through 6/17 including available funds, hours worked to date, staffing assignments by workstream for meeting with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.6	\$ 304.20
6/21/2017	Blair, Kirk	Meet with T. Hurley (Deloitte), C. Young (Deloitte) to discuss McKinsey PROMESA Oversight Board Scorecard impact on budgeting process, monthly reporting of budget-to-actual reporting.	\$ 621.00	0.9	\$ 558.90
6/21/2017	Blair, Kirk	Review report dated June-20 prepared for R. Maldonado (PR Treasury Secretary) to provide detailed list of outstanding items owed to E&Y, McKinsey related to the PROMESA Boards FY18 budget diligence efforts.	\$ 621.00	1.4	\$ 869.40
6/21/2017	Nguyen, Phuong	Reconcile time details for each member of Deloitte team to prepare June 1-11 2017 hours to present invoice to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	1.5	\$ 643.50
6/21/2017	Nguyen, Phuong	Reconcile time details for each member of Deloitte team to prepare June 12-20, 2017 hours to present invoice to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	1.6	\$ 686.40
6/21/2017	Nguyen, Phuong	Update analysis of headcount in order to provide information for the Government of Puerto to facilitate information to be analyzed by the budget, revenue initiatives, government transformation, cost management workstreams.	\$ 429.00	1.9	\$ 815.10



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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Nguyen, Phuong	Review analysis of Cost Management contracts savings to report issues, agency examples, recommendations to reduce spending.	\$ 429.00	1.1	\$ 471.90
6/21/2017	Steinway, Jon	Initial review of Promesa Act 2016 to understand role of oversight board in connection with engagement, support of client reporting efforts.	\$ 366.00	1.9	\$ 695.40
6/21/2017	Steinway, Jon	Meet with T. Hurley (Deloitte) to discuss key progress as of June-21 of key workstreams, information to be presented during upcoming meetings with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	1.5	\$ 549.00
6/21/2017	Steinway, Jon	Review Financial Oversight & Management Board for Puerto Rico letter outlining fiscal plan target / guidelines to understand support needed to achieve key client objectives.	\$ 366.00	1.1	\$ 402.60
6/21/2017	Steinway, Jon	Initial drafting of material to support discussion with Secretary of Treasury R Maldonado (Hacienda) regarding milestones for budgeting / reporting, cost management, treasury revenue initiatives.	\$ 366.00	2.3	\$ 841.80
6/21/2017	Steinway, Jon	Meeting with K Stover (Deloitte) to discuss project management initiatives to support ongoing efforts to provide agency visibility to Treasury Secretary (R Maldonado).	\$ 366.00	1.2	\$ 439.20
6/21/2017	Stover, Kate	Meeting with J. Steinway, T. Hurley, K. Blair, A. Harrs, C. Young, J. Doyle, R. Cortez, R. Ferraro (All Deloitte) to discuss week's activities, facilitate workstream coordination, completed tasks, outstanding action items for the week of 06/24 - 06/30.	\$ 507.00	1.9	\$ 963.30
6/21/2017	Stover, Kate	Meeting with J. Steinway, T. Hurley, K. Blair, A. Harrs, C. Young, J. Doyle, R. Cortez (all Deloitte) to review FY17 Project Accomplishments for presentation to R. Maldonado (PR Secretary of Treasury) on 06/22.	\$ 507.00	1.1	\$ 557.70
6/21/2017	Stover, Kate	Provide feedback on presentation including FY17 Accomplishments to J. Steinway (Deloitte) to be incorporated into deck for presentation to R. Maldonado (PR Secretary of Treasury) on 06/22.	\$ 507.00	0.8	\$ 405.60
6/21/2017	Stover, Kate	Draft memo discussing request for coordination meeting between R. Maldonado (PR Secretary of Treasury), J. Marrero (PR Director of OMB), J. Portella (AAFAF), emphasizing the need for increased coordination to respond to PROMESA requests for information.	\$ 507.00	0.7	\$ 354.90
6/21/2017	Stover, Kate	Draft summary of action items following meeting with J. Steinway, T. Hurley, K. Blair, A. Harrs, C. Young, J. Doyle, R. Cortez, R. Ferraro (All Deloitte) related to the FY17 Accomplishments presentation.	\$ 507.00	0.3	\$ 152.10

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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Stover, Kate	Draft memo to incorporate feedback from K. Blair, T. Hurley (both Deloitte) discussing request for coordination meeting between R. Maldonado (PR Secretary of Treasury), J. Marrero (PR Director of OMB), J. Portella (AAFAF), emphasizing the need for increased coordination to respond to PROMESA requests for information.	\$ 507.00	0.2	\$ 101.40
6/21/2017	Vazquez-Rivera, Jose	Meet with J. Doyle (Deloitte), T. Hurley (Deloitte) to discuss reporting requirements based on analysis of PROMESA reporting requirements deck updates.	\$ 585.00	1.9	\$ 1,111.50
6/22/2017	Blair, Kirk	Meet with C. Young (Deloitte) to discuss current receptiveness by the Transformation agencies to use Project Central tool, including Agency willingness to provide timely updates to provide status updates for Fortaleza leadership (I. Garcia).	\$ 621.00	2.3	\$ 1,428.30
6/22/2017	Blair, Kirk	Meet with R. Cortez (Deloitte) to discuss key items discussed during in-person meetings with Depts. of Police, Transportation in reviewing their FY17 Executive Order Cost Savings Certifications to understand the need for the agencies to re-certify their projected FY17 savings.	\$ 621.00	1.7	\$ 1,055.70
6/22/2017	Cortez, Berto	Review the cost savings analysis deck with updated operational savings data from PRIFAS system for Police Department, to assess the validation of asserted savings per Executive Order	\$ 585.00	0.6	\$ 351.00
6/22/2017	Cortez, Berto	Review summary analysis of FY17 operating expenditure budget for top 12 agencies included in cost savings analysis.	\$ 585.00	1.2	\$ 702.00
6/22/2017	Hurley, Timothy	Present updated version of Executive Summary Certification work to F. Pena (Director of Cash Management), G. Portella (Director of AAFAA), F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 621.00	1.3	\$ 807.30
6/22/2017	Hurley, Timothy	Present updated version of Executive Summary Certification work to R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (Director of Cash Management), G. Portella (Director of AAFAA), F. Pares (PR - Asst Secretary of Revenue, Tax Policy).	\$ 621.00	0.9	\$ 558.90
6/22/2017	McCabe, Michael	Meet with R. Audi, C. Primbas, S. Palmiero (all Deloitte) to discuss the contracts data analysis performed on all GPR contracts within the contracts processing system, to highlight contracts that are duplicated within the system as well as contracts that are cancelled by the agency but are still active in the database	\$ 585.00	1.2	\$ 702.00
6/22/2017	Nguyen, Phuong	Perform analysis to reconcile time entries for all members on the project in order to complete invoice for June 2017.	\$ 429.00	2.7	\$ 1,158.30
6/22/2017	Nguyen, Phuong	Update analysis of time reconciliation to complete invoice for period of May 2017.	\$ 429.00	1.5	\$ 643.50

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Date	Professional	Description	Rate	Hours	Fees
6/22/2017	Nguyen, Phuong	Update analysis of fiscal year 2017 recap, proposed fiscal year 2018 budget, government transformation, revenue initiatives, cost management workstreams distribution alternatives.	\$ 429.00	2.6	\$ 1,115.40
6/22/2017	Nguyen, Phuong	Prepare analysis of weekly progress from budget, revenue initiatives, government transformation, cost management workstreams detailing accomplishments, issues, milestones, action items to present to R. Maldonado (PR Secretary of Treasury) for week-ending 6/22.	\$ 429.00	1.4	\$ 600.60
6/22/2017	Steinway, Jon	In preparation for recurring meeting with Treasury Secretary provided budgeting material updating current staffing model to provide insight on current project support for initiatives / needs to deliver.	\$ 366.00	2.6	\$ 951.60
6/22/2017	Steinway, Jon	Review of Puerto Rico's Government Reform Program background/ current situation to understand key drivers of current fiscal crisis.	\$ 366.00	1.8	\$ 658.80
6/22/2017	Steinway, Jon	Review of Puerto Rico's Government Reform Program economic development / job creation plans to understand principals supporting government restructuring initiatives.	\$ 366.00	1.4	\$ 512.40
6/22/2017	Steinway, Jon	Meeting with K. Stover (Deloitte) to discuss feedback from weekly status update meeting with Treasury Secretary R. Maldonado.	\$ 366.00	0.4	\$ 146.40
6/22/2017	Stover, Kate	Update presentation that outlines contract accomplishments summary, FY18 recommendations of workstreams, FY18 staffing, incorporating changes from Deloitte workstream leaders.	\$ 507.00	1.9	\$ 963.30
6/22/2017	Stover, Kate	Review presentation provided by J. Steinway (Deloitte), outlining updates provided by Workstreams including status, next steps, week's actions items/accomplishments for week ending 6/22, to present at meeting with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.9	\$ 456.30
6/22/2017	Stover, Kate	Meeting with J. Steinway, T. Hurley (both Deloitte) to outline action items, follow-up questions to be addressed related to contract accomplishments, FY18 recommendations, FY18 staffing discussed with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.4	\$ 202.80
6/23/2017	Stover, Kate	Meeting with J. Steinway (Deloitte) to discuss updating the existing financial budget, project estimated burn to include 7 new personnel beginning the week of 06/26, for inclusion in weekly presentation to R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.7	\$ 354.90
6/23/2017	Stover, Kate	Meeting with J. Steinway (Deloitte) to discuss outstanding deliverables/tasks, preparation needed, team due dates, deadlines, to transition PMO duties.	\$ 507.00	0.6	\$ 304.20

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
6/23/2017	Stover, Kate	Review financial budget prepared by J. Steinway (Deloitte) to conduct quality check on estimated burn to include 7 new personnel beginning the week of 06/26 for inclusion in weekly presentations to R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.3	\$ 152.10
6/26/2017	Carey, Diana	Review slides provided by J. Wheelock (Deloitte) that outline the overall transformation business case plan/progress made as of 6/26, to be used to communicate progress, potential issues, estimated cost savings to Fortaleza.	\$ 507.00	0.7	\$ 354.90
6/26/2017	Cortez, Berto	Review FY17 agency cost savings analysis which includes savings related to the 10% operational expense reduction per Executive Order.	\$ 585.00	0.6	\$ 351.00
6/26/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to discuss accounts payable work controls analysis, identify go-forward plan for cost management initiative analysis.	\$ 585.00	0.4	\$ 234.00
6/26/2017	Hurley, Timothy	Review prospective PR Government Hierarchy structure (CFO Organization with positions) being evaluated for implementation in FY18 by R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.3	\$ 186.30
6/26/2017	Hurley, Timothy	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Revenue, Tax Policy), F. Pena (Director of Cash Management) to discuss Government Rightsizing, CFO Organization Charts, Single Employer.	\$ 621.00	1.6	\$ 993.60
6/26/2017	Morla, Marcos	Review details as of 6/22 for activities, milestones, key performance indicators requested by McKinsey related to Correspondence Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.7	\$ 382.20
6/26/2017	Morla, Marcos	Review analysis as of 6/22 for activities, milestones, key performance indicators requested by McKinsey related to Collect Center Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.4	\$ 218.40
6/26/2017	Morla, Marcos	Review analysis as of 6/23 for activities, milestones, key performance indicators requested by McKinsey related to Whistleblower office Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	1.0	\$ 546.00
6/26/2017	Morla, Marcos	Review analysis as of 6/23 for activities, milestones, key performance indicators requested by McKinsey related to Act 154 Revenue Initiative to be used in the monthly Promesa progress reporting for revenue initiatives.	\$ 546.00	0.8	\$ 436.80
6/26/2017	Stover, Kate	Meeting with J. Steinway, P. Nguyen (both Deloitte) to discuss planned preparation for deliverables/meetings, tasks related to weekly reporting to R. Maldonado (PR Secretary of Treasury).	\$ 507.00	1.2	\$ 608.40

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
6/26/2017	Stover, Kate	Prepare summary of subcontractor requirements, tasks, recurring reporting needed by reviewing subcontractor agreement, FY17/18 Contract, workplans to check on-time delivery/quality of Government Transformation activities to be completed by subcontractor.	\$ 507.00	0.6	\$ 304.20
6/26/2017	Stover, Kate	Meeting with H. Martinez (Deloitte), N. Rivera (Government of Puerto Rico) to discuss questions related to contract expenses/receipts submitted for the period 03/27-04/22.	\$ 507.00	0.3	\$ 152.10
6/26/2017	Stover, Kate	Create agenda, presentation notes related to workstream coordination, accomplishments, next steps, issue areas for week ending 6/26 to present at meeting with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.4	\$ 202.80
6/27/2017	Cortez, Berto	Review the summary of findings analysis of the support of certified savings provided by the Dept. of Health to assess adequacy of support provided.	\$ 585.00	0.7	\$ 409.50
6/27/2017	Cortez, Berto	Review progress of contract, accounts payable process workstreams to include in R. Maldonado (Hacienda Secretary) for week of 6/26.	\$ 585.00	1.1	\$ 643.50
6/27/2017	Gabb, James	Meet with J. Doyle, C. Pizzo, E. O'Neal (all of Deloitte) to align approach for addressing key issues with analysis of FY18 budget in order to provide OMB with status update	\$ 546.00	2.8	\$ 1,528.80
6/27/2017	Harris, Andy	Meet with H. Marquez (Deloitte), F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss Revenue Enhancement for electronic filing of tax liens, flexible payment plans.	\$ 621.00	2.1	\$ 1,304.10
6/27/2017	Harris, Andy	Review analysis of CFO Organization Chart to identify best practices for organizational structure within governmental entities to initiative necessary changes for rightsizing to present to R. Maldonado (PR -Secretary of Treasury).	\$ 621.00	1.3	\$ 807.30
6/27/2017	Hurley, Timothy	Meet with O. Rodriguez (PR - Director of Accounting) to discuss current finance system limitations to be taken into account for monthly FY18 Budget-to-Actual reporting to PROMESA Board.	\$ 621.00	1.4	\$ 869.40
6/27/2017	McCabe, Michael	Meet with the R. Cortez (Deloitte) to discuss remediation plan for contracts cost reductions to assess reductions for top 10 agencies.	\$ 585.00	1.4	\$ 819.00
6/27/2017	Steinway, Jon	Prepared agenda identifying key milestones to be met in upcoming week to facilitate discussion with Revenue Initiatives team (M. Morla - Deloitte), (H. Marquez - Deloitte).	\$ 366.00	0.4	\$ 146.40
6/27/2017	Steinway, Jon	Meeting with J. Doyle, R. Cortez, M. McCabe, J. Vazquez, T. Hurley (Deloitte) to discuss initiatives supporting Office of Management / Budget, Hacienda, agencies.	\$ 366.00	0.9	\$ 329.40
6/27/2017	Steinway, Jon	Reviewed weekly reporting package prepared for Treasury Secretary R. Maldonado (Hacienda) 6.1.17 to 6.24.17understand deliverable scope / objective.	\$ 366.00	2.1	\$ 768.60

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

*Plan, Supervise and Review*

Date	Professional	Description	Rate	Hours	Fees
6/27/2017	Steinway, Jon	Drafted initial financial summary update as of 6.24.17 for meeting with Treasury Secretary R Maldonado (Hacienda) to provide insight into the planned funding needs to continue Hacienda / agency initiatives.	\$ 366.00	1.7	\$ 622.20
6/27/2017	Steinway, Jon	Discussion with K. Stover , P. Nguyen (Deloitte) regarding key client deliverables for the week ending 7.1.17 including weekly reporting package for Hacienda leadership , Treasury Secretary R. Maldonado.	\$ 366.00	1.1	\$ 402.60
6/27/2017	Stover, Kate	Meet with A. Harris, K. Blair (both Deloitte) to discuss outstanding AAFAF/PROMESA requests related to FY17 Executive Order Cost Savings Certification analysis, FY18 Budget diligence to be included in weekly update with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.7	\$ 354.90
6/27/2017	Stover, Kate	Meet with P. Nguyen (Deloitte) to discuss data points/items on information provided by Budget workstream related to year-over-year payroll analysis by agency for the week ending 6/29, to include in weekly update presentation for meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.4	\$ 202.80
6/27/2017	Stover, Kate	Meeting with T. Hurley (Deloitte) to discuss upcoming tasks, accomplishments, issue areas for overall project, outstanding AAFAF, PROMESA, Department of Treasury requests to be included in weekly update with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.9	\$ 456.30
6/28/2017	Cortez, Berto	Review the summary of asserted cost savings for all in-scope agencies, to reconcile total asserted savings with supporting materials, to identify discrepancies prior to the discussion with client	\$ 585.00	0.9	\$ 526.50
6/28/2017	Harris, Andy	Review memo dated 6/27 to assess information related to the variances in budget, proposed reductions, budget-to-actual reporting requirements for PROMESA.	\$ 621.00	1.9	\$ 1,179.90
6/28/2017	Steinway, Jon	Prepare financial summary for Treasury Secretary R. Maldonado comparing FY18 budget at multiple billing rate ceilings.	\$ 366.00	1.4	\$ 512.40
6/28/2017	Stover, Kate	Meeting with C. Young (Deloitte) to discuss upcoming tasks, accomplishments, issue areas for Finance Transformation workstream, to be included in weekly update with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.4	\$ 202.80
6/28/2017	Stover, Kate	Meeting with R. Cortez, J. Steinway (both Deloitte) to discuss upcoming tasks, accomplishments, issue areas for Cost Management workstream to be included in weekly update with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.3	\$ 152.10
6/28/2017	Stover, Kate	Meeting with J. Doyle (Deloitte) to discuss upcoming tasks, accomplishments, issue areas for the Budget workstream to be included in weekly update with R. Maldonado (PR Secretary of Treasury) on 6/29.	\$ 507.00	0.3	\$ 152.10
6/28/2017	Young, Chris	Meet with A. Vij, V. Soran (all Deloitte) to discuss IT strategy for systems consolidation.	\$ 621.00	1.4	\$ 869.40

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Young, Chris	Meeting with R. Ferraro, D. Saran, J. Wheelock, D. Carey (all Deloitte) to plan the next 30 days on business cases, FY18 budget check request from AAFAF, in preparation for discussion with I. Garcia (Fortaleza).	\$ 621.00	0.8	\$ 496.80
6/29/2017	Cortez, Berto	Review analysis of Executive Order FY17 Cost Savings to provide comments on additional support needed due to data discrepancies.	\$ 585.00	0.4	\$ 234.00
6/29/2017	Harris, Andy	Review analysis of top fiscal control measure priorities to identify areas of risks, necessary milestones to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	2.3	\$ 1,428.30
6/29/2017	Hurley, Timothy	Meet with A. Mendez (Director of Financial Reporting for AAFAF) to discuss current status of preparation for FY18 monthly budget-to-actual reporting at agency-level for PROMESA Oversight Board.	\$ 621.00	2.1	\$ 1,304.10
6/29/2017	Hurley, Timothy	Prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing current status (outstanding items, estimated dates of completion) for key work streams - Budget-to-Actual analysis, Revenue initiatives, Government Right-Sizing, FY17 Executive Order Cost Savings Validation analysis.	\$ 621.00	1.4	\$ 869.40
6/29/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Revenue, Tax Policy), F. Pena (PR - Director of Tax Management) , O. Rodriguez (PR - Director of Accounting) to review status (work completed to-date, outstanding items, next steps) of workstreams (Budget-to-Actual preparation, Revenue Initiatives, Government Right-Sizing, FY17 Executive Order Cost Savings validation analysis) as of June-28.	\$ 621.00	1.7	\$ 1,055.70
6/29/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to discuss updates related to FY17 Cost Savings one-page summary analysis (recommendations for future agency cost savings certifications).	\$ 546.00	0.3	\$ 163.80
6/29/2017	Morla, Marcos	Review changes made to revenue enhancement report based on comments from McKinsey & Co during meeting on 6/28 in order to assess compliance with progress objectives set forth F. Pares (Hacienda) in the revenue initiatives general work plan.	\$ 546.00	1.4	\$ 764.40
6/29/2017	Steinway, Jon	Discussion with T. Hurley, K. Stover regarding draft status report prepared for Treasury Secretary R. Maldonado, updates to requested financial summary.	\$ 366.00	0.6	\$ 219.60
6/29/2017	Steinway, Jon	Review weekly status report for week-ending June-28 of key tasks completed, upcoming milestones by workstream (Revenue Initiatives, Cost Reductions, Transformation, & Budget) for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	1.1	\$ 402.60
6/29/2017	Steinway, Jon	Revised draft financial summary for week ending 6.24.17 based on feedback from T. Hurley, K. Stover.	\$ 366.00	0.8	\$ 292.80



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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Stover, Kate	Meeting with J. Steinway (Deloitte) to update financial budget, estimated cash burn, financial summary for the week of 06/29 for inclusion in presentation to R. Maldonado (PR Secretary of Treasury).	\$ 507.00	1.4	\$ 709.80
6/29/2017	Stover, Kate	Meeting with J. Steinway, T. Hurley, K. Blair, A. Harrs, H. Marquez (all Deloitte) to discuss FY18 recommendations related to workstreams/tasks in preparation for meeting with R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.9	\$ 456.30
6/29/2017	Stover, Kate	Review financial budget prepared by J. Steinway (Deloitte) to conduct quality check of estimated cash burn, financial summary for the week of 06/29 for inclusion in weekly presentation to R. Maldonado (PR Secretary of Treasury).	\$ 507.00	0.8	\$ 405.60
6/29/2017	Stover, Kate	Prepare presentation describing proposed FY18 workstream proposed tasks, related to transition/overlap from FY17 contract requirements, outstanding FY17 tasks for completion during FY18.	\$ 507.00	1.9	\$ 963.30
6/29/2017	Stover, Kate	Review information provided by workstreams outlining key issues with recommendations identified by cost reduction team for inclusion in weekly presentation for week ending 6/29, to present at meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.9	\$ 456.30
6/29/2017	Vij, Aman	Prepare analysis of IT strategy/action plan with key milestones to present to Hacienda, other agencies in order to improve existing accounting systems.	\$ 621.00	0.8	\$ 496.80
6/30/2017	Blair, Kirk	Call with R. Cortez (Deloitte), T. Hurley (Deloitte), A. Harrs (Deloitte) to review scoping for FY18 contracts management initiative, including agencies to prioritize, ways to show immediate savings by remediating key control deficiencies.	\$ 621.00	0.9	\$ 558.90
6/30/2017	Carey, Diana	Review transformation program management/implementation status reports submitted by Bomberos to provide suggested updates prior to submission to I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	0.7	\$ 354.90
6/30/2017	Carey, Diana	Review transformation program management/implementation status reports submitted by Policia to provide suggested updates prior to submission to I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	0.7	\$ 354.90
6/30/2017	Carey, Diana	Review transformation program management/implementation status reports submitted by Government 911 Services to provide suggested updates prior to submission to I. Garcia (Fortaleza).	\$ 507.00	0.9	\$ 456.30

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
6/30/2017	Carey, Diana	Review transformation program management/implementation status reports submitted by Emergency Management Agency to provide suggested updates prior to submission to I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	1.4	\$ 709.80
6/30/2017	Harris, Andy	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy), O. Rodriguez (PR - Asst Secretary of Central Accounting) to review Budget-to-Actual preparation, Revenue Initiatives, Government Right-Sizing, FY17 Executive Order Cost Savings analysis.	\$ 621.00	1.9	\$ 1,179.90
6/30/2017	Hurley, Timothy	Call with R. Maldonado (Secretary of Treasury), J. Marrero (Director of OMB), Y. Mohammad (General Counsel of AAFAF) to discuss establishing FY17 estimated accounts payable (including estimated unrecorded liabilities).	\$ 621.00	1.2	\$ 745.20
6/30/2017	McCabe, Michael	Meet with C. Primbas, S. Palmiero, R. Cortez, C. Kennedy (all Deloitte) to tag non-essential contracts within the contracts system, to identify potential cost savings to include in the cost savings proposal prior to discussion with the agency	\$ 585.00	0.6	\$ 351.00
6/30/2017	McCabe, Michael	Draft email to R. Cortez (Deloitte) to provide recommendations with regard to data quality issues identified within the contracts database, to ensure one-to-one comparison between all GPR contracts	\$ 585.00	0.6	\$ 351.00
6/30/2017	Stover, Kate	Participate in meeting with T. Hurley, K. Blair, H. Marquez (All Deloitte) to discuss weekly workstream activities completed, action items, projected activities for completion during the week of 06/30, to present to R. Maldonado (PR Secretary of Treasury) at weekly update meeting.	\$ 507.00	0.7	\$ 354.90
<b>TOTAL JUNE STATEMENT PERIOD - PLAN, SUPERVISE AND REVIEW</b>			<b>316.9</b>	<b>\$</b>	<b>171,019.41</b>

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Akoto, Yolanda	Update the Government of Puerto Rico Transformation Communication Plan/Approach to incorporate feedback for agency coordination from Fortaleza.	\$ 366.00	0.9	\$ 329.40
6/1/2017	Akoto, Yolanda	Prepare project tracking implementation plan for Human Resources to identify project start/end date gaps for Project Central input.	\$ 366.00	1.3	\$ 475.80
6/1/2017	Akoto, Yolanda	Update Human Resources implementation plan project start/end date related to date alignment for Project Central implementation plan import.	\$ 366.00	0.1	\$ 36.60
6/1/2017	Akoto, Yolanda	Update the Project Central interface to incorporate the Central Human Resources (OATRH) agency workplan for government-wide mobilization of personnel, in order to provide timely reporting to Fortaleza.	\$ 366.00	1.4	\$ 512.40
6/1/2017	Akoto, Yolanda	Meet with D. Carey, C. Young, R. Ferraro, J. Wheelock, Y. Badr (all Deloitte) to discuss which sponsors/drivers are assigned to the Department of Police Services for progress updates on employee mobilization efforts.	\$ 366.00	0.6	\$ 219.60
6/1/2017	Badr, Yasmin	Training on Project Central features, functionalities to I. Garcia, R. Cabrera, Y. Diaz, Fernando Figueroa (all Fortaleza), M. Canino (Department of Safety) in order to provide visibility into the progress made on government transformation.	\$ 366.00	2.9	\$ 1,061.40
6/1/2017	Badr, Yasmin	Develop material for training to implement monitoring, tracking of the progress on cost savings initiatives across transformation agencies.	\$ 366.00	1.8	\$ 658.80
6/1/2017	Badr, Yasmin	Meeting with R. Cabrera (Fortaleza), Department of Safety sponsors, drivers, to discuss Project Central adoption to implement timely regular reporting for agencies.	\$ 366.00	2.8	\$ 1,024.80
6/1/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza), H. Pesquera (Secretary of Department of Safety), Department of Safety executive committee to discuss Project Central adoption to institute weekly reporting cadence on government transformation to Governor R. Rossello.	\$ 366.00	1.8	\$ 658.80
6/1/2017	Badr, Yasmin	Conduct analysis on the Department of Safety's Project Central implementation plan activities to identify legal budget projects that require additional information to improve weekly reporting data accuracy.	\$ 366.00	1.3	\$ 475.80
6/1/2017	Badr, Yasmin	Prepare analysis of Project Central adoption to identify practice techniques for consistent data input to present to Department of Safety, R. Cabrera (Fortaleza).	\$ 366.00	0.9	\$ 329.40
6/1/2017	Calimano-Colon, Alberto	Draft email for R. Guerra (Hacienda Undersecretary) requesting 2014 GPR financial statements to utilize in assessment of GPR structure in preparation for interface reporting.	\$ 429.00	0.6	\$ 257.40

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Calimano-Colon, Alberto	Draft outline of key issues identified in 2014 / 2015 financial statements related to accrued liabilities to be included in the GPR Financial/Budget Reporting process improvement support plan deliverable for Hacienda (Treasury).	\$ 429.00	1.9	\$ 815.10
6/1/2017	Carey, Diana	Prepare analysis outlining the cost/benefit model for mobilizing police officers out of administrative roles to include in the "Level 1: High-level" Public Safety (DSP) business case related to potential redeployment scenario(s), to demonstrate potential cost savings.	\$ 507.00	0.2	\$ 101.40
6/1/2017	Carey, Diana	Refine Government Transformation Business Case presentation to include the "Level 1: High-level" cost/benefit maturity models for the three transformation agencies to demonstrate potential cost savings.	\$ 507.00	0.3	\$ 152.10
6/1/2017	Carey, Diana	Update analysis outlining the cost/benefit model for externalizing the Destination Marketing Organization (DMO) with potential savings calculation.	\$ 507.00	0.2	\$ 101.40
6/1/2017	Carey, Diana	Meeting D. Saran, R. Ferraro (both Deloitte) to update business case status for Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) externalization to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.4	\$ 202.80
6/1/2017	Carey, Diana	Meet with J. Wheelock (Deloitte) to discuss the "Level 1: High-level" cost/benefit model for Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) externalization business case to obtain feedback on the logic/structure of the cost/benefit model.	\$ 507.00	0.9	\$ 456.30
6/1/2017	Carey, Diana	Prepare analysis of Department of Familia facility data for M. Santos (Familia) to assess how to incorporate the data into the "Level 1: High-level" cost benefit model for footprint consolidation business case, to demonstrate cost savings to Fortaleza/Oversight Board.	\$ 507.00	1.9	\$ 963.30
6/1/2017	Carey, Diana	Meet with Y. Akoto (Deloitte) to discuss the "Level 1: High-level" cost/benefit model for Department of Public Safety (DSP) business case related to potential redeployment scenario(s) to assess the feasibility activities to result in reduced costs.	\$ 507.00	2.1	\$ 1,064.70
6/1/2017	Carey, Diana	Meet with J. Wheelock (Deloitte) to discuss the "Level 1: High-level" cost/benefit model for Department of Public Safety (DSP) business case related to potential redeployment scenario(s) in order to obtain input on potential costs to achieve savings.	\$ 507.00	2.5	\$ 1,267.50
6/1/2017	Ferraro, Rick	Prepared agenda and participated in extended Project Central training for Fortaleza staff under I. Garcia (Fortaleza).	\$ 585.00	3.2	\$ 1,872.00

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Ferraro, Rick	Prepare for and speak for the introduction/discussion/training of Project Central to DPS Secretary and agency heads - introducing context, importance of operating discipline needed, and explain monitoring by AFAAF and PROMESA, and key communication messages	\$ 585.00	2.1	\$ 1,228.50
6/1/2017	Ferraro, Rick	Prepare for and present to DPS Executive Committee of DPS requirements for certification by June 30 and discuss to achieve understanding and alignment	\$ 585.00	1.2	\$ 702.00
6/1/2017	Ferraro, Rick	Searched for and sent examples for shared services business cases as input to Diana Carey of Deloitte to developing a model for the Government of Puerto Rico	\$ 585.00	0.7	\$ 409.50
6/1/2017	Ferraro, Rick	Review and discuss/decide revisions to Communications Plan with Y Akoto of Deloitte	\$ 585.00	0.6	\$ 351.00
6/1/2017	Ferraro, Rick	Reviewed and provided input to weekly status report for Sec. Maldonado	\$ 585.00	0.5	\$ 292.50
6/1/2017	Ferraro, Rick	Provided guidance to J Wheelock of Deloitte on structure of business cases and how to make assumptions to fill data holes	\$ 585.00	0.4	\$ 234.00
6/1/2017	Nguyen, Phuong	Meet with D. Saran (Deloitte), Y. Badr (Deloitte), K. Stover (Deloitte) in discussion about Project Central in order to allocate activities, logistics on how project data on key milestones will be presented to agencies.	\$ 429.00	2.2	\$ 943.80
6/1/2017	Quails, Mike	Prepare the table of contents, reporting requirements, appropriations slides to populate the PROMESA Financial Reporting presentation to highlight areas of focus.	\$ 507.00	2.7	\$ 1,368.90
6/1/2017	Quails, Mike	Develop initial outline of key points to be included in the PROMESA Financial Reporting presentation to frame the key points that need to be addressed.	\$ 507.00	2.1	\$ 1,064.70
6/1/2017	Quails, Mike	Meet with R. Guerra, E. Herencia, O. Denizard (all Hacienda), A. Calimano, V. Valencia (both Deloitte) to cover portions of the PRIFAS close process, information will be included in the PROMESA brief for the Secretary of Hacienda.	\$ 507.00	1.8	\$ 912.60
6/1/2017	Quails, Mike	Prepare initial draft of the PROMESA Financial Reporting presentation from Hacienda Finance team meeting notes to include updates.	\$ 507.00	1.8	\$ 912.60
6/1/2017	Quails, Mike	Prepare a close process outline covering portions of the PRIFAS close process.	\$ 507.00	1.5	\$ 760.50
6/1/2017	Saran, Daljeet	Walkthrough of Project Central functionality with I. Garcia, Y. Diaz, F. Santiago, R. Cabrera (all Government of Puerto Rico) to show work planning module (i.e. % complete, milestone status).	\$ 546.00	2.7	\$ 1,474.20

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-2 -PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Saran, Daljeet	Conduct Project Central Training with large group of Department of Public Safety (DPS) Champion representatives for creating risks/issues/actions on reporting work stream progress to showcase the Project Central workplan module for tracking their respective progress, per the request of I. Garcia (Fortaleza).	\$ 546.00	2.4	\$ 1,310.40
6/1/2017	Saran, Daljeet	Conduct Project Central Training with Department of Public Safety (DPS) Executive Committee on reporting work stream progress across multiple DPS sub-agencies to showcase the Project Central workplan module for tracking their respective progress, per the request of I. Garcia (Fortaleza).	\$ 546.00	1.8	\$ 982.80
6/1/2017	Saran, Daljeet	Participate in meeting to address questions from I. Garcia, Y. Diaz, F. Santiago, R. Cabrera (all Fortaleza) on Project Central functionality related to work stream status reporting.	\$ 546.00	1.4	\$ 764.40
6/1/2017	Saran, Daljeet	Update discussion materials on Project Central for meeting with I. Garcia, R. Cabrera, Y. Diaz (all from GPR) for training on Project Central to showcase the Project Central work planning module for tracking their respective progress.	\$ 546.00	1.0	\$ 546.00
6/1/2017	Saran, Daljeet	Debrief with R. Ferraro, Y. Badr, J. Wheelock, D. Carey, Y. Akoto (all from Deloitte) on meeting with I. Garcia's (GPR) to discuss various topics including business cases, agency work stream updates in Project Central.	\$ 546.00	0.7	\$ 382.20
6/1/2017	Werley, Trey	Meet with R. Cabrera (Fortaleza), large group of Department of Public Safety (DPS) transformation activity owners to discuss DPS status report requirements, to provide Fortaleza with increased visibility into DPS transformation activities to reduce costs.	\$ 366.00	0.6	\$ 219.60
6/1/2017	Werley, Trey	Met with R. Cabrera (Fortaleza), DPS owners/sponsors to define Deloitte's roles/responsibilities related to transformation efforts, to assist agencies with resource mobilization as well as initiative planning.	\$ 366.00	0.6	\$ 219.60
6/1/2017	Werley, Trey	Met with R. Cabrera (Fortaleza), DPS owners/sponsors to discuss the mobilization business case progress, to provide DPS leadership with visibility into potential savings.	\$ 366.00	0.8	\$ 292.80
6/1/2017	Werley, Trey	Met with R. Cabrera (Fortaleza), DPS owners/sponsors to provide an update on Project Central tool's dashboard capabilities, to help supervisors better manage the agency transformation efforts.	\$ 366.00	0.4	\$ 146.40
6/1/2017	Werley, Trey	Conduct Project Central training session with I. Garcia, R. Cabrera (all Fortaleza) on the in-built reporting capabilities to create agency level project status dashboards in compliance with PROMESA reporting requirements.	\$ 366.00	1.9	\$ 695.40

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Werley, Trey	Conduct Project Central training session with Y. Diaz, F. Figueroa (all Fortaleza) on the in-built reporting capabilities to create agency level project status dashboards in compliance with PROMESA reporting requirements.	\$ 366.00	1.9	\$ 695.40
6/1/2017	Werley, Trey	Meet with R. Cabrera (Fortaleza), Department of Public Safety (DPS) Executive Committee to discuss questions on weekly DPS reports related to ongoing transformation activities, to enable understanding of the agencies transformation efforts.	\$ 366.00	1.7	\$ 622.20
6/1/2017	Werley, Trey	Developed status report for GPR transformation efforts related to Revenue initiatives - Contracts Work stream to highlight positive progress achieved as well as new revenue initiatives identified.	\$ 366.00	0.9	\$ 329.40
6/1/2017	Werley, Trey	Developed status report for GPR transformation efforts related to Contracts cancelations at agencies to highlight progress achieved as well as cost savings identified per Executive Order.	\$ 366.00	0.8	\$ 292.80
6/1/2017	Werley, Trey	Met with J. Wheelock (Deloitte), R. Ferraro (Deloitte), Y. Badr (Deloitte), D. Saran (Deloitte) after Project Central training session to discuss observations, feedback from participants to improve the training materials for future sessions.	\$ 366.00	0.4	\$ 146.40
6/1/2017	Wheelock, John	Meet with R. Cabrera (Fortaleza), Department of Public Safety owners to discuss business cases in order to help quantify projected savings for the agency.	\$ 429.00	2.4	\$ 1,029.60
6/1/2017	Wheelock, John	Meet with R. Cabrera (Fortaleza), H. Pesquera (Secretary of Department of Public Safety) to provide updates as of 8/21 on the progress of payroll-related transformation activities to achieve FY18 budgetary savings per the Fiscal Plan.	\$ 429.00	1.7	\$ 729.30
6/1/2017	Wheelock, John	Prepare consolidated analysis of data from Dept. of Familia regarding Headcount, Facilities, Services, Case Load in order to project future savings.	\$ 429.00	2.8	\$ 1,201.20
6/1/2017	Wheelock, John	Prepare analysis of the Level 2 Business Case Structure for Department of Familia's plan to consolidate their geographic footprints.	\$ 429.00	1.4	\$ 600.60
6/1/2017	Wheelock, John	Meet with D. Carey (Deloitte) to review high-level cost/benefit model for Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) externalization business case to assess completeness of data.	\$ 429.00	0.8	\$ 343.20
6/1/2017	Wheelock, John	Meet with I. Garcia (Fortaleza) to debrief on Department of Public Safety's progress on business case regarding payroll cost savings for Dept. of Police.	\$ 429.00	0.6	\$ 257.40
6/1/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), senior Hacienda staff to discuss status, discussion of open issues for Agency Consolidations.	\$ 621.00	2.1	\$ 1,304.10
6/1/2017	Young, Chris	Meet with M. Gonzalez, C. Frederique (both AAFAF) to discuss PROMESA reporting requirements regarding timely production of financials.	\$ 621.00	1.8	\$ 1,117.80



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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/1/2017	Young, Chris	Meet with Y. Diaz, R. Cabrera (all Fortaleza) to discuss approach for cost saving, rightsizing to communicate to Oversight Board.	\$ 621.00	1.8	\$ 1,117.80
6/2/2017	Akoto, Yolanda	Prepare Financial/Budget Reporting Process report to identify current reporting process deficiencies, to recommend process updates for PR requirements.	\$ 366.00	1.7	\$ 622.20
6/2/2017	Akoto, Yolanda	Update analysis of PROMESA presentation related to the financial budget reporting process, based on discussion with C. Young, M. Quails, T. Hurley (all Deloitte), to identify potential gaps within the current reporting modules within PRIFAS.	\$ 366.00	2.2	\$ 805.20
6/2/2017	Akoto, Yolanda	Update analysis of financial/budget reporting process related to human resources needs to identify potential cost savings issues, to be presented to Oversight Board.	\$ 366.00	2.1	\$ 768.60
6/2/2017	Badr, Yasmin	Update Project Central interface for the Administration for Human Resources & Legal Affairs related to the development of centralized classification, compensation plans.	\$ 366.00	1.8	\$ 658.80
6/2/2017	Badr, Yasmin	Meeting with J. Amador (BIMS) to identify the latest start dates, end dates for the execution of the Integrated Service Centers.	\$ 366.00	2.1	\$ 768.60
6/2/2017	Badr, Yasmin	Prepare analysis of discrepancies related to the analysis of lead contracts for the Department of Family data.	\$ 366.00	1.1	\$ 402.60
6/2/2017	Badr, Yasmin	Update Project Central interface for Integrated Service Centers to assess efficiency, key action items of ongoing efforts.	\$ 366.00	1.7	\$ 622.20
6/2/2017	Badr, Yasmin	Draft email to M. Santos, F. Rodriguez (both Department of Family), to follow up on request to provide outstanding updates on workplan milestones, weekly status report for footprint consolidation efforts.	\$ 366.00	0.6	\$ 219.60
6/2/2017	Badr, Yasmin	Prepare analysis of Project Central framework to assess implementation plan of monitoring, reporting process for Department of Education 'back to school' activities.	\$ 366.00	0.7	\$ 256.20
6/2/2017	Calimano-Colon, Alberto	Prepare email for R. Guerra (Hacienda Undersecretary) to coordinate discussion regarding financial reporting processes/procedures over a weekly, monthly, quarterly basis as per PROMESA requirements.	\$ 429.00	0.2	\$ 85.80
6/2/2017	Calimano-Colon, Alberto	Meet with R. Guerra (Hacienda Undersecretary) to discuss government resource requirements to improve quality/flow of financial information between agencies, central government accounting/budgeting teams to assist in implementation of interphase reporting.	\$ 429.00	0.8	\$ 343.20

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/2/2017	Calimano-Colon, Alberto	Update the GPR Financial/Budget reporting improvement supporting plan slides to include government resource requirements to improve flow of financial information between agencies, central government accounting, budgeting teams to assist in implementation of monthly reporting.	\$ 429.00	1.6	\$ 686.40
6/2/2017	Carey, Diana	Prepare analysis of Department of Public Safety (DSP) implementation work plan to identify linkages of the plan to the business case for the DSP Executive Committee meeting.	\$ 507.00	0.4	\$ 202.80
6/2/2017	Carey, Diana	Prepare analysis of Policia recruitment cost information provided by J. Lopez (Policia) to assess how to incorporate the data into the "Level 1: High-level" cost/benefit model for mobilization business case.	\$ 507.00	0.6	\$ 304.20
6/2/2017	Carey, Diana	Meet with Y. Rivera, V. Misle (all DDEC), Y. Diaz (Fortaleza), L. Ferrer (Tourism Company), J. Wheelock (Deloitte) to discuss the draft Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) Externalization "Level 1: High-Level Estimate" business case for validation/feedback on the cost/savings projections.	\$ 507.00	0.3	\$ 152.10
6/2/2017	Carey, Diana	Prepare for meeting with the Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) externalization business case to discuss cost/savings projections.	\$ 507.00	0.7	\$ 354.90
6/2/2017	Carey, Diana	Prepare analysis of areas that are in scope for transformation agency business case cost/benefit models to demonstrate cost savings to Fortaleza.	\$ 507.00	2.1	\$ 1,064.70
6/2/2017	Carey, Diana	Evaluate next steps from meeting with the Department de Desarrollo Economico y Comercio (DDEC) on Destination Marketing Organization (DMO) externalization to further refine cost/savings projections with detailed estimates.	\$ 507.00	2.9	\$ 1,470.30
6/2/2017	Ferraro, Rick	Read Law 20 (95 pages) to familiarize with DPS Executive Committee and requirements and evaluate alignment with the DPS implementation plan	\$ 585.00	1.7	\$ 994.50
6/2/2017	Ferraro, Rick	Prepare for and meet with C Freire of Hacienda, with D Saran of Deloitte, on functioning of Project Central and potential use as reporting mechanism of Revenue initiatives and other Hacienda projects - with emphasis on extent of KPI coverage	\$ 585.00	1.3	\$ 760.50
6/2/2017	Ferraro, Rick	Working session D. Saran of Deloitte to develop structure and template for use with back to school planning	\$ 585.00	0.7	\$ 409.50
6/2/2017	Ferraro, Rick	Discuss with D Carey and J Wheelock of Deloitte progress of business case data collection and results to date, and topics for meeting later today that I will miss due to schedule conflict	\$ 585.00	0.6	\$ 351.00

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/2/2017	Ferraro, Rick	Review and revise agenda with T. Werley of Deloitte for Monday meeting on status of Government Transformation	\$ 585.00	0.6	\$ 351.00
6/2/2017	Ferraro, Rick	Meet with Ricardo x of Governor CIO staff on requirements for back to school and explain capability and operation of Project Central tool to evaluate feasibility of applying Project Central to the project	\$ 585.00	0.5	\$ 292.50
6/2/2017	Ferraro, Rick	Update C Young of progress of day and plan for next week	\$ 585.00	0.4	\$ 234.00
6/2/2017	Ferraro, Rick	Meet with I Garcia (Fortaleza) to discuss Project Central requirements for back to school project	\$ 585.00	0.4	\$ 234.00
6/2/2017	Ferraro, Rick	Develop priority list of activities for Govt Transformation team and discuss with group	\$ 585.00	0.3	\$ 175.50
6/2/2017	Ferraro, Rick	Discussed school regional and district structure with R Cabrera of Fortaleza	\$ 585.00	0.2	\$ 117.00
6/2/2017	Quails, Mike	Update the Assessment of Hacienda Financial Closing challenges to include additional questions within the PROMESA Financial Reporting presentation.	\$ 507.00	2.6	\$ 1,318.20
6/2/2017	Quails, Mike	Update the 'Resources to enhance Span of Control' slide within the PROMESA Financial Reporting presentation to provide additional detail for initiative.	\$ 507.00	2.2	\$ 1,115.40
6/2/2017	Quails, Mike	Update 'staffing requirements', 'maturity model' slides within the PROMESA Financial Reporting presentation.	\$ 507.00	1.9	\$ 963.30
6/2/2017	Quails, Mike	Combine edits from several versions of the PROMESA Financial Reporting presentation into a single draft to consolidate feedback received from Hacienda.	\$ 507.00	1.5	\$ 760.50
6/2/2017	Saran, Daljeet	Prepare research for setting up a target of 1000+ schools in upcoming academic year to assess readiness across curriculum, school infrastructure, teaching materials.	\$ 546.00	2.3	\$ 1,255.80
6/2/2017	Saran, Daljeet	Prepare analysis of the transformation agency work plan submissions as of 5/30 to identify necessary updates prior to the for 6/2 progress update to I. Garcia (Fortaleza).	\$ 546.00	2.3	\$ 1,255.80
6/2/2017	Saran, Daljeet	Develop a dashboard of agency work plans based on information in Project Central showing work stream project completion, activity ownership.	\$ 546.00	1.4	\$ 764.40
6/2/2017	Saran, Daljeet	Met with I. Garcia (GPR) to review setting up work plan template for upcoming year school session targeting 1000+ schools .	\$ 546.00	1.0	\$ 546.00
6/2/2017	Saran, Daljeet	Meet with C. J. F. Borges (GPR) to discuss/ demo the Project Central tool work plan module functionality which is used to check work stream milestone progress.	\$ 546.00	1.0	\$ 546.00
6/2/2017	Werley, Trey	Developed a chart/list of Project Central tool features to improve usage, utilization, adoption by Fortaleza staff.	\$ 366.00	2.1	\$ 768.60

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/2/2017	Werley, Trey	Created a initiative milestone dashboard for agency/work stream initiatives within PRIFAS, to assign a sponsor for initiatives, for timely tracking/responsibility allocation of transformations initiatives.	\$ 366.00	1.9	\$ 695.40
6/2/2017	Werley, Trey	Created an initiative milestone dashboard for agency/work stream initiatives outside of PRIFAS, to report issues identified due to data/other discrepancies between the PRIFAS, in-house accounting system.	\$ 366.00	1.6	\$ 585.60
6/2/2017	Werley, Trey	Created transition model to capture changes in work plan progress for agency/work stream initiatives, to enable GPR to alter plans based on priority, resource availability.	\$ 366.00	1.2	\$ 439.20
6/2/2017	Werley, Trey	Updated Transition model to include data of completed projects to allow for comparability of initiative progress across timelines.	\$ 366.00	1.2	\$ 439.20
6/2/2017	Werley, Trey	Updated Transition model to include a dashboard to identify severely delayed projects to send for comments/reasons supporting delay.	\$ 366.00	1.1	\$ 402.60
6/2/2017	Werley, Trey	Meet with I. Garcia (Deputy Chief of Staff - Fortaleza), to strategize/plan several Back to School initiatives, to prioritize the roll-out based on essentiality as well as resource availability.	\$ 366.00	0.9	\$ 329.40
6/2/2017	Wheelock, John	Prepare initial draft of the business case for the Department of Economic Development in order to estimate FY18 budgetary savings based on reductions in headcount.	\$ 429.00	2.5	\$ 1,072.50
6/2/2017	Wheelock, John	Review Dept. of Public Safety workplan by individual initiatives to prioritize the creation of business case studies to help support collaboration, results-driven methodology for future initiatives.	\$ 429.00	1.6	\$ 686.40
6/2/2017	Wheelock, John	Meet with Y. Rivera, V. Misle (DDEC), Y. Diaz (Fortaleza), L. Ferrer (Dept. of Tourism) at the Department de Desarrollo Economico y Comercio (DDEC) to analyze plan to externalize the Destination Marketing Organization (DMO) to reach greater number of people.	\$ 429.00	1.2	\$ 514.80
6/2/2017	Wheelock, John	Met with D. Carey (Deloitte) to prepare for meeting with the Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) Externalization to discuss cost/savings projections.	\$ 429.00	0.7	\$ 300.30
6/2/2017	Wheelock, John	Prepare consolidated analysis showing chart of agencies, strategic pillars, underlying workstreams for each Transformation agency to create accountability within overall GPR Transformation sponsorship.	\$ 429.00	0.5	\$ 214.50
6/2/2017	Wheelock, John	Review the newly passed legislation (Law 20) for Department of Police to assess the potential impact on overtime savings.	\$ 429.00	0.4	\$ 171.60

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/2/2017	Young, Chris	Review analysis of 120 agencies budget data for Government of Puerto Rico to be reconciled by agency in order to develop template for consistent data reporting to agency leadership.	\$ 621.00	2.1	\$ 1,304.10
6/4/2017	Quails, Mike	Update the Initial Assessment of Challenges slides within PROMESA Financial Reporting brief.	\$ 507.00	1.3	\$ 659.10
6/5/2017	Calimano-Colon, Alberto	Update presentation detailing the Government of Puerto Rico's Financial/Budget Reporting Process Improvement related to PROMESA interface reporting requirements.	\$ 429.00	1.3	\$ 557.70
6/5/2017	Carey, Diana	Meet with I. Garcia, Y. Diaz, F. Figueroa (all Fortaleza), to discuss the Department of Public Safety (DSP) Mobilization business case, in order to assess progress, issues, next steps.	\$ 507.00	0.6	\$ 304.20
6/5/2017	Carey, Diana	Update presentation outlining the Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) externalization business case to incorporate new information on room tax revenue calculation.	\$ 507.00	0.8	\$ 405.60
6/5/2017	Carey, Diana	Prepare analysis outlining the projected effects on the use of tourism revenue if the Destination Marketing Organization (DMO) is externalized in Fiscal Year 2018, to incorporate into the "Level 2: Detailed Estimate" business case.	\$ 507.00	0.2	\$ 101.40
6/5/2017	Carey, Diana	Update presentation to discuss progress on business cases, Project Central to the transformation agencies to assess the rollout timeline.	\$ 507.00	0.4	\$ 202.80
6/5/2017	Carey, Diana	Evaluate the Government of Puerto Rico's approach for planning/reporting process improvement of transformation activities to assess the use of the "RATES" approach (reliable, timely, efficient, sustainable).	\$ 507.00	1.2	\$ 608.40
6/5/2017	Carey, Diana	Prepare an update on business case progress and program management tool rollout (Project Central).	\$ 507.00	0.3	\$ 152.10
6/5/2017	Carey, Diana	Draft email to Y. Diaz (Department de Desarrollo Economico y Comercio (DDEC)) outlining the key data/information to develop a "Level 2: Detailed Estimate" business case for externalizing the Destination Marketing Organization (DMO).	\$ 507.00	1.1	\$ 557.70
6/5/2017	Carey, Diana	Evaluate the list of protected services by location (provided by M. Santos (Familia)) to assess impact on Familia's footprint consolidation "Level 1: High-level" cost benefit model for footprint consolidation business case, to demonstrate cost savings to Fortaleza.	\$ 507.00	1.9	\$ 963.30
6/5/2017	Carey, Diana	Prepare storyboard for "Level 2: Detailed Estimate" for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case presentation, to identify potential cost savings.	\$ 507.00	2.5	\$ 1,267.50

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Date	Professional	Description	Rate	Hours	Fees
6/5/2017	Ferraro, Rick	Review Implementation plans in Project Central project management system to record revised agency actions	\$ 375.38	0.6	\$ 225.23
6/5/2017	Ferraro, Rick	Make modifications to 6/5 version of Government Transformation Communications Strategy as requested by I Garcia (Fortaleza)	\$ 375.38	0.9	\$ 337.84
6/5/2017	Ferraro, Rick	Make modifications to updated draft of Government Transformation section on Scope of Services as requested by AFAAF	\$ 375.38	0.4	\$ 150.15
6/5/2017	Ferraro, Rick	Discuss changes to the weekly status review on Government Transformation with D. Saran, C. Young (Deloitte) in preparation for meeting with R Maldonado (Hacienda)	\$ 375.38	0.7	\$ 262.76
6/5/2017	Ferraro, Rick	Prepare materials to add additional content to Communications Strategy outline to reflect transformation strategy	\$ 375.38	0.5	\$ 187.69
6/5/2017	Ferraro, Rick	Discuss business case results to date for DDEC, Familia, Public Safety with J Wheelock, D. Carey (Deloitte) to assess assumptions used	\$ 375.38	0.4	\$ 150.15
6/5/2017	Ferraro, Rick	Prepare material for meeting with I Garcia (Fortaleza) regarding project management tool data, including communications	\$ 375.38	0.8	\$ 300.30
6/5/2017	Ferraro, Rick	Meeting with I Garcia, I Roman, F Figueroa (Fortaleza) to discuss status as of 6/5 of Government Transformation work streams	\$ 375.38	2.4	\$ 900.90
6/5/2017	Ferraro, Rick	Update C Young (Deloitte) on weekly Government Transformation 6/5 status meeting results, including next steps to reconcile budgets to implementation plans by agency	\$ 375.38	0.7	\$ 262.76
6/5/2017	Quails, Mike	Meet with R. Guerra (Hacienda Under Secretary) to collect information to build a Listing of Additional Headcount Personnel - Non Consultant Matrix.	\$ 507.00	1.9	\$ 963.30
6/5/2017	Quails, Mike	Draft the Listing of Additional Headcount Personnel - Non Consultant Matrix to help assess transitory payroll reductions.	\$ 507.00	1.4	\$ 709.80
6/5/2017	Quails, Mike	Meet with R. Guerra (Hacienda Under Secretary) to review draft of 'Listing of Additional Headcount Personnel - Non Consultant Matrix' included in the PROMESA Financial Reporting brief.	\$ 507.00	0.7	\$ 354.90
6/5/2017	Quails, Mike	Update the 'Listing of Additional Headcount Personnel - Non Consultant Matrix' slide within the PROMESA Financial Reporting brief to include summary of payroll data.	\$ 507.00	1.6	\$ 811.20
6/5/2017	Quails, Mike	Update the 'Listing of Additional Headcount Personnel - Non Consultant Matrix' slide within the PROMESA Financial Reporting brief.	\$ 507.00	1.0	\$ 507.00
6/5/2017	Saran, Daljeet	Meet with I. Garcia, Y. Diaz, F. Figueroa (all Fortaleza); R. Ferraro, D. Carey, (all Deloitte) to discuss update on Project Central data input from transformation agencies.	\$ 546.00	2.2	\$ 1,201.20

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6/5/2017	Saran, Daljeet	Create deck regarding revenue initiatives to explain how the information is leveraged for creating work stream progress.	\$ 546.00	1.7	\$ 928.20
6/5/2017	Saran, Daljeet	Develop dashboard for revenue initiatives leveraging work plan submitted to roll up summary of work stream progress.	\$ 546.00	1.5	\$ 819.00
6/5/2017	Saran, Daljeet	Develop presentation for 6/30 meeting with AAFAF to discuss coordination with Transformation agencies to validate FY2018 budget changes from FY2017 in order to demonstrate budgeted cost savings to the Oversight Board.	\$ 546.00	1.3	\$ 709.80
6/5/2017	Saran, Daljeet	Prep for meeting with I. Garcia (GPR) to review materials for meeting with AAFAF representatives to share on update on agency Transformation progress.	\$ 546.00	1.2	\$ 655.20
6/5/2017	Saran, Daljeet	Develop annotated agenda for meeting with I. Garcia (Fortaleza) to review materials on transformation agency cost savings progress that will be presented at meeting with AAFAF representatives.	\$ 546.00	1.1	\$ 600.60
6/5/2017	Werley, Trey	Prepare financial transformation status deck to provide a view of outstanding initiatives/status, to assist GPR in optimizing its PMO resources.	\$ 366.00	1.2	\$ 439.20
6/5/2017	Werley, Trey	Update Project Central interface with data from transformation agencies, to consolidate the tracking of agency milestones, in order to provide a single view of outstanding initiatives.	\$ 366.00	1.6	\$ 585.60
6/5/2017	Werley, Trey	Update the Project Central tool to include the portfolio of integrated service center location sites/description names, to manage progress towards integrated service center milestones/goals.	\$ 366.00	1.5	\$ 549.00
6/5/2017	Werley, Trey	Met with I. Garcia (Deputy Chief of Staff), to discuss issues observed with consolidating milestone data across 5 agencies into Project Central.	\$ 366.00	0.7	\$ 256.20
6/5/2017	Werley, Trey	Meet with I. Garcia (Fortaleza) to discuss potential changes to the Project Central workplan template, to accommodate differences in data attributes at various transformation agencies.	\$ 366.00	0.7	\$ 256.20
6/5/2017	Werley, Trey	Create an integrated service center (CSI) milestone dashboard within Project Central to provide a comprehensive view of closed/on-going initiatives at the GPR level.	\$ 366.00	1.3	\$ 475.80
6/5/2017	Werley, Trey	Update the advanced communications plan by incorporating the Financial Discipline Framework (known as RATES), to prepare a centralized communication platform to aid Fortaleza in their communications efforts.	\$ 366.00	2.0	\$ 732.00
6/5/2017	Wheelock, John	Meet with I. Garcia, Y. Diaz, F. Figueroa (all Fortaleza), R. Ferraro, D. Saran, T. Werley, D. Carey, (all Deloitte) to discuss approach to assess ranges of potential savings through sensitivity testing based on different scenarios.	\$ 429.00	2.3	\$ 986.70



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Date	Professional	Description	Rate	Hours	Fees
6/5/2017	Wheelock, John	Update consolidated business case status in order to prioritize additional data required from each Transformation agency.	\$ 429.00	1.3	\$ 557.70
6/5/2017	Wheelock, John	Draft outline of business case study for the externalization of the Marketing Organization to identify key milestones for the Department of Economic Development.	\$ 429.00	0.9	\$ 386.10
6/5/2017	Wheelock, John	Meet with R. Ferraro, D. Saran, D. Carey, T. Werley (all Deloitte) to prepare June-5 status update, including key data needed for headcount reductions from the Transformation agencies for I. Garcia (Fortaleza).	\$ 429.00	0.8	\$ 343.20
6/5/2017	Wheelock, John	Update the business case sensitivity analysis related to tourism initiatives to assess ranges of incremental revenue based on implementation time for the Department of Economic Development.	\$ 429.00	0.8	\$ 343.20
6/5/2017	Wheelock, John	Prepare analysis testing the sensitivity of hotel tax revenue collections based on different scenarios for the Department of Economic Development.	\$ 429.00	0.4	\$ 171.60
6/5/2017	Wheelock, John	Develop storyboard analysis for Level 3: Detailed Estimate for Department de Desarrollo Economico y Comercio (DDEC) for externalization of the Destination Marketing Organization (DMO) to show costs to achieve, projected savings, potential obstacles to achieve savings.	\$ 429.00	1.9	\$ 815.10
6/5/2017	Young, Chris	Meet with F. Pena (Hacienda), M. Sanchez (Conway MacKenzie) to discuss methodology, data used to prepare cash flow models for Government of Puerto Rico, Treasury accounts to support June 15 PROMESA deliverable.	\$ 621.00	1.3	\$ 807.30
6/5/2017	Young, Chris	Meet with J. Wheelock, D. Saran (all Deloitte) to review status of agency data collection initiatives and design of data collection actions on planned savings.	\$ 621.00	1.1	\$ 683.10
6/6/2017	Calimano-Colon, Alberto	Update the GPR Financial/Budget Reporting Process improvement support plan slides for Hacienda to include additional information related to budget encumbrances.	\$ 429.00	1.8	\$ 772.20
6/6/2017	Carey, Diana	Prepare overview on Room Tax Revenue analysis to incorporate into the "Level 2: Detailed Estimate" for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) externalization business case presentation.	\$ 507.00	0.1	\$ 50.70
6/6/2017	Carey, Diana	Update the "Level 2: Detailed Estimate" for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case presentation to outline potential facilities, headcount savings related to externalizing the DMO, to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.4	\$ 202.80

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Carey, Diana	Update the "Level 2: Detailed Estimate" for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case presentation to outline qualitative benefits resulting from an external DMO (i.e. greater efficiencies, consistent marketing brand).	\$ 507.00	0.6	\$ 304.20
6/6/2017	Carey, Diana	Meeting with J. Lopez (DPS), M. Canino (Fortaleza), J. Wheelock (Deloitte) to walk-through the draft cost/benefit model, information for the "Level 2: Detailed Estimate" for Department of Public Safety (DSP): Police Mobilization business case.	\$ 507.00	0.3	\$ 152.10
6/6/2017	Carey, Diana	Meeting with J. Wheelock, R. Ferraro (Deloitte) to discuss the "Level 2: Detailed Estimate" for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case presentation to obtain input on presentation structure/content in order to present potential cost savings to Fortaleza.	\$ 507.00	0.6	\$ 304.20
6/6/2017	Carey, Diana	Meeting with J. Wheelock (Deloitte) to discuss the updated "Level 1: High-level" cost/benefit model for Department of Public Safety (DSP): Police Mobilization business case presentation to obtain feedback on structure/content.	\$ 507.00	1.4	\$ 709.80
6/6/2017	Carey, Diana	Prepare for meeting with Department of Public Safety (DSP) by conducting a run-through of the draft "Level 1: High-level" cost/benefit model for Police Mobilization business case presentation.	\$ 507.00	1.1	\$ 557.70
6/6/2017	Carey, Diana	Meeting with R. Ferraro (Deloitte) to discuss the Room Tax Revenue slide in the "Level 2: Detailed Estimate" for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case presentation.	\$ 507.00	2.2	\$ 1,115.40
6/6/2017	Ferraro, Rick	Conduct briefing on status with C Young, D Saran (Deloitte) to address update on AFAAF requirements	\$ 375.38	0.6	\$ 225.23
6/6/2017	Ferraro, Rick	Meet with Public Safety (DPS) Executive Committee to discuss anticipated planning requirements of Oversight Board to assist the Committee's decision on certification of DPS integration plan	\$ 375.38	0.8	\$ 300.30
6/6/2017	Ferraro, Rick	Draft outline of document to introduce the initiative to track agency budgets to implementation plans	\$ 375.38	0.4	\$ 150.15
6/6/2017	Ferraro, Rick	Meet with R Pagan, C Curra, A. Rivera, M Santiago (Central Human Resources), J Amador (BIMS), D. Saran (Deloitte) to assess activities to build services/skills inventory to support mobilization	\$ 375.38	2.6	\$ 975.98
6/6/2017	Ferraro, Rick	Document changes to Communications Strategy/Plan in preparation for meeting with I Garcia (Fortaleza)	\$ 375.38	1.3	\$ 487.99
6/6/2017	Ferraro, Rick	Determine modifications to Government Transformation Communications strategy document for presentation to I Garcia (Fortaleza)	\$ 375.38	0.7	\$ 262.76

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Ferraro, Rick	Review room tax calculations on "Level 3" business case for Economic Development to validate agency assertion	\$ 375.38	0.2	\$ 75.08
6/6/2017	Ferraro, Rick	Review Project Central requirements for Back to School planning initiative for I. Garcia (Fortaleza) to assess applicability	\$ 375.38	1.3	\$ 487.99
6/6/2017	Ferraro, Rick	Review presentation of business case for Economic Development to describe recommendations for improvements.	\$ 375.38	0.5	\$ 187.69
6/6/2017	Ferraro, Rick	Update C. Young (Deloitte) on progress of 6/7 meetings regarding alternatives to mobilization process, including risks related to data integrity	\$ 375.38	0.2	\$ 75.08
6/6/2017	Quails, Mike	Prepare analysis of the federal, state, city, university CFO organization structure examples to provide Organizational Chart options/context for the Secretary of Hacienda.	\$ 507.00	2.3	\$ 1,166.10
6/6/2017	Quails, Mike	Update the PROMESA Brief to include key issues within the Financial Transaction/Reporting Model, Maturity Model, Encumbrances, Accruals, Close, Systems for discussion on the new reporting requirements.	\$ 507.00	2.1	\$ 1,064.70
6/6/2017	Quails, Mike	Meet with C. Young (Deloitte), J. Gabb (Deloitte) to review the PROMESA Oversight Board's Implementation Request for Personnel, Non-Personnel, Externalization documents in order to begin preparing Agency certification templates.	\$ 507.00	1.7	\$ 861.90
6/6/2017	Quails, Mike	Compare the FOMB budget files to the Summary of Non-Personnel Cost Saving Initiatives budget document to assess how to prepare agency certification template files by agency.	\$ 507.00	1.8	\$ 912.60
6/6/2017	Quails, Mike	Draft an initial prioritized list of Agencies with Non-Personnel Savings Initiatives, for agency certifications, to focus analytical efforts on agencies with largest savings potential.	\$ 507.00	1.2	\$ 608.40
6/6/2017	Saran, Daljeet	Meeting with OATR agency lead R. Pagan (GPR) to discuss single employer legislation, operationalization to understand operational challenges associated with legislation.	\$ 546.00	2.4	\$ 1,310.40
6/6/2017	Saran, Daljeet	Review and summarize the single employer legislation with regards to OATR to gain an understanding of legislative impact.	\$ 546.00	2.1	\$ 1,146.60
6/6/2017	Saran, Daljeet	Review the DPS work plan to assess alignment to non-personnel costs vs. externalizations.	\$ 546.00	1.9	\$ 1,037.40
6/6/2017	Saran, Daljeet	Review the Familia work plan to assess alignment to non-personnel costs vs. externalizations.	\$ 546.00	1.9	\$ 1,037.40
6/6/2017	Saran, Daljeet	Review the DDEC work plan to assess alignment to non-personnel costs vs. externalizations.	\$ 546.00	1.7	\$ 928.20
6/6/2017	Saran, Daljeet	Discuss Project Central work plan updates related to back to school planning with I. Garcia, R. Cabrera (both GPR) to share on update on readiness of school's data collection progress.	\$ 546.00	1.0	\$ 546.00

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Werley, Trey	Update the Project Central tool for agency initiatives dataset, to highlight delayed milestones/initiatives.	\$ 366.00	1.4	\$ 512.40
6/6/2017	Werley, Trey	Update the Project Central tool for agency initiatives dataset, to highlight Milestones by agency by end-date, to permit continuous update to PMO sponsors with regard to status of outstanding initiatives/milestones.	\$ 366.00	2.1	\$ 768.60
6/6/2017	Werley, Trey	Created dynamic calculations functionality for automated processing of data for the reporting dashboard using work plans from Project Central to reduce lead time in generating status reports.	\$ 366.00	1.7	\$ 622.20
6/6/2017	Werley, Trey	Developed Agency level milestone by date using work plans from Project Central to create a reporting dashboard, to reduce lead time in generating reports.	\$ 366.00	1.3	\$ 475.80
6/6/2017	Werley, Trey	Edit communications planning approach document to implement a continuous/centralized communications platform among the agencies.	\$ 366.00	1.3	\$ 475.80
6/6/2017	Werley, Trey	Update the business case development for Familia based on discussion with J. Wheelock (Deloitte) to increase impact on cost-savings achieved by the agency.	\$ 366.00	0.6	\$ 219.60
6/6/2017	Werley, Trey	Update the business/functional/reporting case development for DPS, based on discussion with J. Wheelock (Deloitte), to increase impact on cost-savings achieved per Executive Order.	\$ 366.00	0.6	\$ 219.60
6/6/2017	Wheelock, John	Prepare analysis to show projected economic impact of Department of Police mobilization that converts desk officers to field roles for presentation to PROMESA oversight board.	\$ 429.00	2.2	\$ 943.80
6/6/2017	Wheelock, John	Prepare analysis to show the magnitude of overtime pay vs. total salary paid to police officers per request of PROMESA oversight board.	\$ 429.00	1.1	\$ 471.90
6/6/2017	Wheelock, John	Meet with Executive Committee of the Department of Police led by M. Hernandez (Policia) to build Transformation plan to improve quality of policing while maintaining alignment with legislative goals.	\$ 429.00	2.4	\$ 1,029.60
6/6/2017	Wheelock, John	Meet with J. Lopez (DPS), M. Rolon (Fortaleza), D. Carey (Deloitte) to discuss Level 3 Estimate for Department of Public Safety (DSP) related to the Police Mobilization business case.	\$ 429.00	1.2	\$ 514.80
6/6/2017	Wheelock, John	Create framework to identify key points to be discussed in meeting with J. Lopez, M. Canino at Department of Police in order to review potential overtime savings.	\$ 429.00	0.7	\$ 300.30
6/6/2017	Wheelock, John	Meet with R. Ferraro (Deloitte) to identify potential additional downside risks related to the externalization of the Destination Marketing Organization (DMO) for the business case presentation.	\$ 429.00	0.6	\$ 257.40

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Date	Professional	Description	Rate	Hours	Fees
6/6/2017	Wheelock, John	Prepare analysis outlining key findings to-date related to Department of Public Safety (DPS) business case related to potential redeployment scenario(s), in order to facilitate working session with I. Garcia (Fortaleza) for further refining the DPS business case study.	\$ 429.00	1.3	\$ 557.70
6/6/2017	Young, Chris	Meet with M. Gonzalez (AAFAF) to discuss data gathering, agency consolidation projects for discussion to PROMESA, advisors.	\$ 621.00	2.9	\$ 1,800.90
6/6/2017	Young, Chris	Meet with J. Wheelock, D. Saran (all Deloitte) to discuss, prepare next steps for cost savings data provided by 100 agencies.	\$ 621.00	2.1	\$ 1,304.10
6/6/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss savings on budget items to present to Oversight Board.	\$ 621.00	1.3	\$ 807.30
6/6/2017	Young, Chris	Prepare analysis on Government of Puerto Rico CFO structure options to identify best practices.	\$ 621.00	0.4	\$ 248.40
6/7/2017	Badr, Yasmin	Update analysis of completion projections with additional information from the Administration for Human Resources & Legal Affairs to assess benchmark actual agency progress against expected progress.	\$ 366.00	1.8	\$ 658.80
6/7/2017	Badr, Yasmin	Update analysis of Integrated Service Centers workplan to identify risks, resolutions, to compare actual progress against expected benchmark for government transformation.	\$ 366.00	1.9	\$ 695.40
6/7/2017	Badr, Yasmin	Prepare analysis of Department of Economic Development's execution of Phase 1 transformation budget, human capital initiatives to send to Y. Diaz (Department of Economic Development).	\$ 366.00	1.8	\$ 658.80
6/7/2017	Badr, Yasmin	Prepare analysis of the centralization of shared service centers for the Department of Family in order to evaluate government transformation progress against expected progress to date.	\$ 366.00	1.1	\$ 402.60
6/7/2017	Badr, Yasmin	Update analysis of Department of Safety's transformation activities to assess agency's efficiency in meeting cost savings goals.	\$ 366.00	1.4	\$ 512.40
6/7/2017	Calimano-Colon, Alberto	Prepare analysis of GPR non-personnel right sizing budget reduction projection savings initiatives for 50 of 70 top GPR agencies to comply with PROMESA reporting requirements.	\$ 429.00	2.9	\$ 1,244.10
6/7/2017	Calimano-Colon, Alberto	Prepare a questionnaire to be utilized by 25 GPR agencies based on the PROMESA board budget reduction requirements to be utilized in cost savings analysis.	\$ 429.00	2.7	\$ 1,158.30
6/7/2017	Calimano-Colon, Alberto	Prepare schedule outlining agency population ramp up to implement sustainable, timely accounting processes for regular reporting per PROMESA requirements.	\$ 429.00	1.9	\$ 815.10

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Date	Professional	Description	Rate	Hours	Fees
6/7/2017	Carey, Diana	Update the Room Tax Revenue model in the "Level 2: Detailed Estimate" for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) externalization business case presentation to restructure the model.	\$ 507.00	0.2	\$ 101.40
6/7/2017	Carey, Diana	Identify next steps/approach related to Department of Public Safety (DSP) business case based on 6/6 meeting with J. Lopez (DPS), M. Canino (Fortaleza), to assess the impact of additional personnel costs related to Police mobilization.	\$ 507.00	0.3	\$ 152.10
6/7/2017	Carey, Diana	Meeting with C. Pizzo, J. Gabb (both Deloitte) to discuss approach for responding to AAFAF's request to analyze FY2018 budget changes from FY2017.	\$ 507.00	0.3	\$ 152.10
6/7/2017	Carey, Diana	Meeting with Y. Diaz (Fortaleza), J. Wheelock (Deloitte) to walk-through the Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization "Level 2: Detailed Estimate" business case.	\$ 507.00	0.5	\$ 253.50
6/7/2017	Carey, Diana	Prepare to meet with Y. Diaz (Fortaleza) by conducting a run-through of the Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization "Level 2: Detailed Estimate" business case.	\$ 507.00	0.7	\$ 354.90
6/7/2017	Carey, Diana	Evaluate next steps on Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case based on feedback received during June 7 meeting with Y. Diaz (Fortaleza).	\$ 507.00	0.8	\$ 405.60
6/7/2017	Carey, Diana	Meeting with J. Wheelock, R. Ferraro (Deloitte) to discuss content in revised slides for "Level 2: Detailed Estimate" for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case.	\$ 507.00	1.4	\$ 709.80
6/7/2017	Carey, Diana	Prepare package of transformation work plans, to identify possible linkages to budgeted cost savings outlined in the FY2018 budget validation request from AAFAF to analyze the changes from the prior year budget.	\$ 507.00	2.1	\$ 1,064.70
6/7/2017	Ferraro, Rick	Meet with C Young, J Gabb, M Quails, C Pizzo (Deloitte) to discuss Oversight Board FY18 budget validation request to develop data gathering process	\$ 375.38	0.4	\$ 150.15
6/7/2017	Ferraro, Rick	Meet with C Young, J Gabb, M Quails (Deloitte) to discuss Oversight Board data request on FY18 budget templates, including analysis of the match between budgets with implementation plans in the project management system	\$ 375.38	2.3	\$ 863.36
6/7/2017	Ferraro, Rick	Discus mobilization progress with Y Akoto (Deloitte) to assess next steps for follow up with Central Human Resources on constraints to employee movement	\$ 375.38	0.4	\$ 150.15

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Date	Professional	Description	Rate	Hours	Fees
6/7/2017	Ferraro, Rick	Review 6/7 version of Communications Strategy to comment on modifications to existing timelines	\$ 375.38	0.6	\$ 225.23
6/7/2017	Ferraro, Rick	Call with I Garcia (Fortaleza) to discuss Oversight Board data request due June 15 related to data collection process	\$ 375.38	0.1	\$ 37.54
6/7/2017	Ferraro, Rick	Review draft process to prepare responses to Oversight Board request on contracts, facilities measures	\$ 375.38	0.5	\$ 187.69
6/7/2017	Ferraro, Rick	Meet with J Gabb (Deloitte) to discuss potential source of data to develop explicit descriptions of support for budget changes using information from the budget development process	\$ 375.38	0.8	\$ 300.30
6/7/2017	Quails, Mike	Prepared non-payroll cost savings initiative templates for agency's classified as other with 1M+ savings, for agency certification process.	\$ 507.00	2.1	\$ 1,064.70
6/7/2017	Quails, Mike	Review the details of the FY17/FY18 budget specifics by agency with C. Pizzo (Deloitte) at Hacienda in order to use this data for preparing Agency Certification templates.	\$ 507.00	1.8	\$ 912.60
6/7/2017	Quails, Mike	Adjust pivot table of agency data to illustrate the non-payroll, non-federal funds data for all agencies, to be used as a template for agency certifications.	\$ 507.00	1.7	\$ 861.90
6/7/2017	Quails, Mike	Research each non-payroll cost savings initiative template by line item for agency's classified as other with 1M+ savings to understand impact for agency certification.	\$ 507.00	1.5	\$ 760.50
6/7/2017	Quails, Mike	Prepare non-payroll cost savings initiative templates for other classified agency's with greater than 1M increases to identify areas of cost reduction.	\$ 507.00	1.3	\$ 659.10
6/7/2017	Quails, Mike	Researched each non-payroll cost savings initiative template by line item for agency's classified as other with greater than 1M+ increases to assess impact for agency certification process.	\$ 507.00	1.0	\$ 507.00
6/7/2017	Saran, Daljeet	Assess the alignment of work plans for Education to match up the budget request from PROMESA June 15th .	\$ 546.00	1.3	\$ 709.80
6/7/2017	Saran, Daljeet	Assess the alignment of work plans for Corrections to match up the budget request from PROMESA June 15th .	\$ 546.00	0.9	\$ 491.40
6/7/2017	Saran, Daljeet	Create a template for PROMESA Request June 15th for agency reporting related to DDEC.	\$ 546.00	1.4	\$ 764.40
6/7/2017	Saran, Daljeet	Meet with I. Garcia (GPR) to understand external hiring controls to respond to questions from PROMESA June 15th reporting.	\$ 546.00	1.3	\$ 709.80
6/7/2017	Saran, Daljeet	Review the June 15th PROMESA deliverable focused on Right Sizing Savings initiative to gain understanding of initiatives that are in scope for savings derived from right sizing.	\$ 546.00	1.2	\$ 655.20



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Date	Professional	Description	Rate	Hours	Fees
6/7/2017	Saran, Daljeet	Review the June 15th PROMESA deliverable focused on Externalization tracking to gain understanding of initiatives that are in scope for savings derived from externalization.	\$ 546.00	1.2	\$ 655.20
6/7/2017	Saran, Daljeet	Create a template for PROMESA Request June 15th for DPS agency reporting to gain understanding of initiatives that are in scope for savings derived from right sizing.	\$ 546.00	0.9	\$ 491.40
6/7/2017	Saran, Daljeet	Create a template for PROMESA Request June 15th for Familia agency reporting to gain understanding of initiatives that are in scope for savings derived from right sizing.	\$ 546.00	0.8	\$ 436.80
6/7/2017	Werley, Trey	Update communications planning slides to include a list of action types to describe current state to improve information sharing with respect to the transformation efforts.	\$ 366.00	2.1	\$ 768.60
6/7/2017	Werley, Trey	Analyze the estimated cost savings for the Police Dept., to assess asserted saving based on PR Cost savings mandate.	\$ 366.00	1.9	\$ 695.40
6/7/2017	Werley, Trey	Met with R. Ferraro (Deloitte), D. Saran (Deloitte), J. Wheelock (Deloitte), Y. Badr (Deloitte) to discuss the potential cost savings deliverable for PROMESA's, by highlighting potential savings realistically possible related to payroll, utilities, leases.	\$ 366.00	0.5	\$ 183.00
6/7/2017	Werley, Trey	Updated cost savings deliverable for the Dept. of Education/Dept. of Health to highlight potential avenues of payroll reduction/school shutdowns to substantiate budget variances.	\$ 366.00	1.2	\$ 439.20
6/7/2017	Werley, Trey	Update the cost savings assessment for FY17-18, for the Dept. of Education to include additional cost savings related to payroll reduction initiatives.	\$ 366.00	1.5	\$ 549.00
6/7/2017	Werley, Trey	Update the cost savings assessment for FY17-18, for the Dept. of Corrections, related to elimination of contracts/existing PO as well as payroll.	\$ 366.00	1.5	\$ 549.00
6/7/2017	Werley, Trey	Create budget variance cost savings deck for the transformation agencies, to maintain a centralized tracker for asserted savings along with supporting documentation.	\$ 366.00	2.1	\$ 768.60
6/7/2017	Wheelock, John	Prepare presentation of Department of Public Safety (DPS) business case related to potential redeployment scenario(s), outlining sensitivity analyses related to cost reduction, in order to present to Fortaleza.	\$ 429.00	2.7	\$ 1,158.30
6/7/2017	Wheelock, John	Meet with D. Carey (Deloitte) to discuss additional data requests needed to assess likelihood of achieving savings targets for the Department de Desarrollo Economico y Comercio (DDEC), Department of Public Safety (DPS).	\$ 429.00	1.1	\$ 471.90

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/7/2017	Wheelock, John	Prepare analysis showing historical hotel tax revenue over time to incorporate into Level 3: Detailed Estimate for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case presentation.	\$ 429.00	2.1	\$ 900.90
6/7/2017	Wheelock, John	Meet with Y. Diaz (Fortaleza), D. Carey (Deloitte) to discuss potential savings erosions, as outlined in analysis related to the business case for the Externalization of the Destination Marketing Organization (DMO).	\$ 429.00	0.8	\$ 343.20
6/7/2017	Wheelock, John	Meet with J. Gabb (Deloitte) to reconcile FY2018 budget changes with implementation workplans in order to create line of sight between budget to Transformation activity (T. Werley, D. Saran, D. Carey - all Deloitte).	\$ 429.00	0.7	\$ 300.30
6/7/2017	Wheelock, John	Prepare analysis on relationship between increased tourism with economic growth for meeting with Y. Diaz (Fortaleza) to discuss Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case - with D. Carey (Deloitte).	\$ 429.00	0.3	\$ 128.70
6/7/2017	Wheelock, John	Review individual sub-agency budget schedules for reconciling FY2018 budget changes with implementation workplans (T. Werley, D. Carey - all Deloitte).	\$ 429.00	0.2	\$ 85.80
6/7/2017	Wheelock, John	Discuss final slides for Level 3: Detailed Estimate for Department de Desarrollo Economico y Comercio (DDEC) for Destination Marketing Organization (DMO) Externalization business case presentation with D. Carey, R. Ferraro (Deloitte).	\$ 429.00	0.2	\$ 85.80
6/7/2017	Young, Chris	Review analysis on non-personnel budget savings to assess potential additional steps to obtain consistent data among agencies.	\$ 621.00	1.6	\$ 993.60
6/7/2017	Young, Chris	Meet with M. Gonzalez (AAFAF) to discuss cost savings assessment for agencies in order to aggregate savings to present to Oversight Board.	\$ 621.00	1.1	\$ 683.10
6/8/2017	Badr, Yasmin	Prepare analysis of key findings from Department of Safety sub-agencies weekly status reports provided by M. Canino for 6/5-6/9 to relay achievements, risks, issues to I. Garcia (Fortaleza).	\$ 366.00	2.9	\$ 1,061.40
6/8/2017	Badr, Yasmin	Prepare analysis of FY18 savings, detailed right-sizing savings initiatives for select agencies, to assess explanations for budget cuts.	\$ 366.00	2.8	\$ 1,024.80
6/8/2017	Badr, Yasmin	Review analysis on Single Employer initiative roll-out to identify missing activities related to the Single Employer efforts for 911, Police agencies to help define mobilization process for employees.	\$ 366.00	0.9	\$ 329.40
6/8/2017	Badr, Yasmin	Analyze methodology for Single Employer workplan to identify additional considerations to measure mobilization effort for Fire Department.	\$ 366.00	1.4	\$ 512.40

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Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Calimano-Colon, Alberto	Update request to 45 GPR agencies to provide further budget reduction explanations.	\$ 429.00	2.9	\$ 1,244.10
6/8/2017	Calimano-Colon, Alberto	Draft request for 15 GPR agencies to provide support for cost savings as per executive order.	\$ 429.00	1.4	\$ 600.60
6/8/2017	Carey, Diana	Develop template for government agencies to validate FY2018 budget changes from FY2017, in order to demonstrate budgeted cost savings to the Oversight Board, per the request of AAFAF.	\$ 507.00	0.4	\$ 202.80
6/8/2017	Carey, Diana	Update the cost/benefit maturity models (level 1-4) for Department of Public Safety (DSP): Police Mobilization business case.	\$ 507.00	0.4	\$ 202.80
6/8/2017	Carey, Diana	Meet with Y. Diaz (Fortaleza), R. Cabrera (Fortaleza), J. Wheelock, R. Ferraro (both Deloitte), to discuss plan for executing AAFAF's request to assess FY2018 budget changes in order to demonstrate budgeted cost savings to the Oversight Board.	\$ 507.00	0.7	\$ 354.90
6/8/2017	Carey, Diana	Meet with C. Young, R. Ferraro (both Deloitte) to discuss progress/next steps on AAFAF budget request, Project Central rollout, business cases to identify next steps, potential issues for reporting to Fortaleza.	\$ 507.00	1.2	\$ 608.40
6/8/2017	Carey, Diana	Prepare instructions/schedule to respond to AAFAF's request to analyze Fiscal Year 2018 budget changes with agencies to demonstrate cost savings to the Oversight Board.	\$ 507.00	2.3	\$ 1,166.10
6/8/2017	Carey, Diana	Review the FY2018 budget template provided by the OMB Support team to determine next steps in responding to AAFAF's request to analyze the changes from the prior year budget, in order to demonstrate budgeted cost savings to the Oversight Board.	\$ 507.00	2.2	\$ 1,115.40
6/8/2017	Ferraro, Rick	Edit the 6/9 weekly status report to R Maldonado (Hacienda) on Government Transformation work stream progress prior to distribution	\$ 375.38	0.3	\$ 112.61
6/8/2017	Ferraro, Rick	Meet with C Young, D Saran (Deloitte) to discuss updates to templates for data collection from agencies to meet 6/15 Oversight Board request	\$ 375.38	0.4	\$ 150.15
6/8/2017	Ferraro, Rick	Provide feedback on Oversight Board data collection process for roll-up/analysis of data once received to D. Saran, M. Quails (Deloitte)	\$ 375.38	1.8	\$ 675.68
6/8/2017	Ferraro, Rick	Discussion with T Hurley, D Saran (Deloitte) regarding reporting capabilities of project management system for Governor's Dashboard	\$ 375.38	0.7	\$ 262.76
6/8/2017	Ferraro, Rick	Develop updates to data collection templates to fulfill Oversight Board request, focusing on ability to summarize results	\$ 375.38	2.8	\$ 1,051.05
6/8/2017	Ferraro, Rick	Meet with Y Roman, R Cabrera (Fortaleza) to discuss data collection process, including process to build list of agency contacts	\$ 375.38	1.2	\$ 450.45
6/8/2017	Ferraro, Rick	Make modifications to templates, distribution lists, introduction memos, instruction tabs, getting ready to distribute Oversight Board data request with T Werley, C Young, D Saran, D Carey all of Deloitte	\$ 375.38	2.2	\$ 825.83

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Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Quails, Mike	Prepare data summary for each non-payroll cost savings initiative template for agency's classified as other with greater than 1M+ decreases to assist in identification of largest savings initiative.	\$ 507.00	2.4	\$ 1,216.80
6/8/2017	Quails, Mike	Update the prioritized list of non-payroll agency initiatives to capture the work streams steps required for each agency.	\$ 507.00	1.7	\$ 861.90
6/8/2017	Quails, Mike	Prepare non-payroll cost savings initiative emails templates for agency's classified as other with 1M+ savings for agency certification process.	\$ 507.00	1.3	\$ 659.10
6/8/2017	Quails, Mike	Prepare data summary for each non-payroll cost savings initiative template for agency's classified as other with greater than 1M+ increases.	\$ 507.00	1.3	\$ 659.10
6/8/2017	Quails, Mike	Produce the individual templates files with instructions for each agency in the non-payroll cost savings initiative prioritized list, classified as other, with greater than 1M+ savings.	\$ 507.00	1.2	\$ 608.40
6/8/2017	Quails, Mike	Separate agencies with only small variances remaining from those that were to be communicated with while preparing the certification template back data files, for agency certification process.	\$ 507.00	1.2	\$ 608.40
6/8/2017	Quails, Mike	Reconcile the prioritized list with the emails containing the templates that were sent to check whether each agency communication is/was sent to understand current state.	\$ 507.00	1.3	\$ 659.10
6/8/2017	Quails, Mike	Produce the individual templates files with instructions for each agency in the non-payroll cost savings initiative prioritized list, classified as other, with greater than 1M increase.	\$ 507.00	1.3	\$ 659.10
6/8/2017	Quails, Mike	Produce non-payroll cost savings initiative emails templates for agency's classified as other with greater than 1M increase to improve process across agencies communication channels.	\$ 507.00	1.2	\$ 608.40
6/8/2017	Saran, Daljeet	Draft emails to DDEC on PROMESA request incorporating budget breakdown, contract summary, alignment to projects.	\$ 546.00	0.8	\$ 436.80
6/8/2017	Saran, Daljeet	Draft emails to Familia on PROMESA request incorporating budget breakdown, contract summary, alignment to projects.	\$ 546.00	1.1	\$ 600.60
6/8/2017	Saran, Daljeet	Draft emails to DPS on PROMESA request incorporating budget breakdown, contract summary, alignment to projects.	\$ 546.00	1.7	\$ 928.20
6/8/2017	Saran, Daljeet	Draft an email to 70+ agencies sharing the progress on PROMESA data request.	\$ 546.00	1.2	\$ 655.20
6/8/2017	Saran, Daljeet	Draft template for PROMESA request incorporating budget breakdown to match milestones in work plans for DDEC sub-agencies.	\$ 546.00	1.2	\$ 655.20
6/8/2017	Saran, Daljeet	Draft template for PROMESA request incorporating budget breakdown to match milestones in work plans for Department of Education.	\$ 546.00	1.1	\$ 600.60

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Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Saran, Daljeet	Meet with C. Sobrino (GDB), C. Frederique Guzman (AAFAF) on status of PROMESA Requested info from 70+ agencies on non-personnel costs.	\$ 546.00	1.0	\$ 546.00
6/8/2017	Saran, Daljeet	Draft template for PROMESA request incorporating budget breakdown to match milestones in work plans for Department of Corrections.	\$ 546.00	1.0	\$ 518.70
6/8/2017	Saran, Daljeet	Draft template for PROMESA request incorporating budget breakdown to match milestones in work plans for DPS Sub-agencies.	\$ 546.00	0.9	\$ 464.10
6/8/2017	Saran, Daljeet	Prepare dashboard for AAFAF meeting to show lining up of agency work plans to budget breakdown, where available; to demonstrate the limited amount of linkages existing between saving targets vs. transformation work plans.	\$ 546.00	0.8	\$ 436.80
6/8/2017	Saran, Daljeet	Meeting with C. Sobrino (GPR), T. Hurley (Deloitte) to share an update on progress for budget reconciliation vs. requests to 70+ agencies.	\$ 546.00	0.3	\$ 163.80
6/8/2017	Werley, Trey	Update analysis between budget data from OMB for 6/1 vs 5/29 to highlight rationale for large budget variances to communicate to PROMESA for potential savings for FY18.	\$ 366.00	2.6	\$ 951.60
6/8/2017	Werley, Trey	Updated PMO weekly deck to include reporting capabilities within the Project Central tool, to inform Fortaleza/agencies resulting in increase utilization of requested functionality.	\$ 366.00	2.2	\$ 805.20
6/8/2017	Werley, Trey	Built master workbook to consolidate the instructions on budget variances by footprint reduction, contracts/other to send to agencies for faster adoption/ utilization of functionality.	\$ 366.00	2.2	\$ 805.20
6/8/2017	Werley, Trey	Sent e-mails to 68 agencies requesting information on budget variances between FY17 - FY18, to create a summarized view of total savings, to present at weekly PROMESA update.	\$ 366.00	1.8	\$ 658.80
6/8/2017	Werley, Trey	Update analysis for the FY17-18 budget data from OMB, to highlight rationale for large budget variances, to provide substantiation documentation to PROMESA for potential savings for FY18.	\$ 366.00	1.4	\$ 512.40
6/8/2017	Werley, Trey	Created detailed list of cost reduction instructions for agencies, to rationale all budget variances between FY17 - FY18, per PROMESA Guidelines.	\$ 366.00	1.2	\$ 439.20
6/8/2017	Werley, Trey	Updated the list of agency personnel responsible to provide budget variance substantiation, to include in the Budget cost reduction deck, to distribute accountability per PROMESA guidelines.	\$ 366.00	0.8	\$ 292.80
6/8/2017	Wheelock, John	Meeting with Y. Diaz, R. Cabrera (Fortaleza) on process for communicating PROMESA request, required templates for budget reconciliation process due on June 15th.	\$ 429.00	1.8	\$ 772.20

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Date	Professional	Description	Rate	Hours	Fees
6/8/2017	Wheelock, John	Create detailed instructions for agency, sub-agency drivers on budgetary year over year savings reconciliation in order to assess \$100M in total savings to satisfy PROMESA request.	\$ 429.00	1.6	\$ 686.40
6/8/2017	Wheelock, John	Meet with R. Ferraro, C. Young, D. Saran, D. Carey, T. Werley (Deloitte) to discuss the development of a process to meet the PROMESA Oversight Board budget reconciliation request to check the FY18 budgets.	\$ 429.00	0.9	\$ 386.10
6/8/2017	Wheelock, John	Analyze Plan for Puerto Rico for planned improvements in policing, public safety, criminal activity to be integrated into mobilization business case for the Department of Public Safety.	\$ 429.00	0.8	\$ 343.20
6/8/2017	Wheelock, John	Prepare detailed template instructions to be sent to Fortaleza sponsors to fulfill PROMESA request on budgetary reconciliation for June 15th deadline.	\$ 429.00	0.7	\$ 300.30
6/8/2017	Wheelock, John	Review consolidated analysis of planned budgetary savings by agency, sub-agency to enable a reconciliation to meet expected savings by the PROMESA Oversight Board for June 15th deliverable.	\$ 429.00	0.6	\$ 257.40
6/8/2017	Wheelock, John	Create outline to highlight key points to be discussed in meeting with R. Cabrera, M. Canino (Fortaleza), J. Lopez (Policia) related to cost reductions related to Police mobilization, overtime expenses.	\$ 429.00	0.4	\$ 171.60
6/8/2017	Wheelock, John	Reconcile the estimated savings from Department of Police mobilization business case with planned budgetary savings in 2018 in order to assess underlying operational assumptions.	\$ 429.00	0.3	\$ 128.70
6/8/2017	Wheelock, John	Prepare agenda for meeting with Y. Diaz, R. Cabrera (Fortaleza) to outline key points of discussion including the FY18 agency budget to Fiscal Plan reconciliation process per request of the PROMESA Oversight Board.	\$ 429.00	0.2	\$ 85.80
6/8/2017	Wheelock, John	Prepare presentation outlining the core cost reduction initiatives with supporting trend analyses underlying the three business cases for the Department of Public Safety, Department of Economic Development, Department of Family.	\$ 429.00	1.4	\$ 600.60
6/8/2017	Young, Chris	Review analysis of agency budget for 100 agencies to assess substantiations for budget savings from FY17 to FY18.	\$ 621.00	3.3	\$ 2,049.30
6/9/2017	Badr, Yasmin	Call with R. Ferraro (Deloitte) to discuss non-personnel costs in the budget, strategy for checking budgets in order to develop action plan to respond to 6/7 McKinsey/PROMESA request.	\$ 366.00	1.7	\$ 622.20
6/9/2017	Badr, Yasmin	Review analysis of government agencies allocated budgets to identify variances in fiscal budget to provide substantiation for large variances.	\$ 366.00	1.8	\$ 658.80
6/9/2017	Badr, Yasmin	Update Project Central interface for the Department of Safety based on data received from M. Canino (Department of Safety) between 6/5-6/9 to assess progress on facilities consolidation.	\$ 366.00	1.7	\$ 622.20

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6/9/2017	Badr, Yasmin	Update analysis of Department of Economic Development to help assess agency consolidation plan, completeness of data integrations.	\$ 366.00	1.2	\$ 439.20
6/9/2017	Badr, Yasmin	Update Project Central interface for Integrated Service Centers based on data related to Maricao, Aguada sites between 6/5-6/9 to create visibility on resources needed for opening sites.	\$ 366.00	1.6	\$ 585.60
6/9/2017	Calimano-Colon, Alberto	Perform analysis to review explanations as provided by 70 agencies for cost savings per PROMESA requirements.	\$ 429.00	2.7	\$ 1,158.30
6/9/2017	Calimano-Colon, Alberto	Update assessment of actual budget reductions as per validations provided by the top 45 GPR agencies for cost saving initiatives.	\$ 429.00	2.2	\$ 943.80
6/9/2017	Calimano-Colon, Alberto	Prepare a package for GPR that includes questionnaire prepared/sent to 70 agencies inquiring about budget reduction projection per the PROMESA board budget reduction requirement.	\$ 429.00	2.3	\$ 986.70
6/9/2017	Calimano-Colon, Alberto	Update cost savings assessment based on information provided by OMB (GPR) budget reductions explanations as provided by 25 GPR agencies, including Police Department, Environmental Quality Board for cost savings initiatives.	\$ 429.00	1.3	\$ 557.70
6/9/2017	Carey, Diana	Develop summary presentation that outlines the transformation agency business case development process/status to walk-through with AAFAF to outline progress/issues as of 6/9.	\$ 507.00	1.6	\$ 811.20
6/9/2017	Ferraro, Rick	Phone call with J Wheelock (Deloitte) to discuss next steps on business cases for Public Safety, Economic Development, Familia, including need to expand agency coverage	\$ 375.38	0.2	\$ 75.08
6/9/2017	Ferraro, Rick	Review steps taken on agency responses with D Saran, M Quails, Y Badr (Deloitte) related to data request issued last evening of 6/8 as requested by I Garcia (Fortaleza)	\$ 375.38	0.4	\$ 150.15
6/9/2017	Ferraro, Rick	Assess Government Transformation work stream status of template responses expected to develop alternative work assignments	\$ 375.38	1.4	\$ 525.53
6/9/2017	Ferraro, Rick	Prepare summary describing collection process on transformation workload as part of the Mobilization initiative	\$ 375.38	0.8	\$ 300.30
6/9/2017	Ferraro, Rick	Assess analysis related to status of responses as of 6/9 for budget variance request	\$ 375.38	0.3	\$ 112.61
6/9/2017	Ferraro, Rick	Reply to email related to Oversight Board request for business case data in preparation for call with Fiscal Board (AFAAF)	\$ 375.38	0.4	\$ 150.15
6/9/2017	Quails, Mike	Meet with R. Ferraro (Deloitte), D. Saran (Deloitte), J. Wheelock (Deloitte) to provide update on agency template work completed to assess next objectives as it relates to increased savings initiative.	\$ 507.00	1.8	\$ 912.60



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6/9/2017	Quails, Mike	Update the agency certification templates based on discussion with A. Calimano (Deloitte) at OMB to include data gathered for inclusion within the agency certification process.	\$ 507.00	1.5	\$ 760.50
6/9/2017	Quails, Mike	Respond to questions from OMB team on Agency 161 total budget, non distributed funds questions.	\$ 507.00	1.3	\$ 659.10
6/9/2017	Quails, Mike	Update the latest prioritized agency list to include newly prioritized agencies based on discussion with OMB.	\$ 507.00	1.2	\$ 608.40
6/9/2017	Quails, Mike	Review background documents used to develop the budget, Executive Order 2017-001, Fiscal plan to help explain plan variances.	\$ 507.00	0.7	\$ 354.90
6/9/2017	Saran, Daljeet	Draft scorecard to report progress on PROMESA 6/15 deliverable to show the status of data collection updates to validate FY2018 budget changes from FY2017, in order to demonstrate budgeted cost savings.	\$ 546.00	1.3	\$ 709.80
6/9/2017	Saran, Daljeet	Meet with R. Ferraro, T. Werley, Y. Badr (all Deloitte) to discuss the feedback on interim deliverable towards June 15th PROMESA request to validate FY2018 budget changes from FY2017, in order to demonstrate budgeted cost savings.	\$ 546.00	0.9	\$ 491.40
6/9/2017	Saran, Daljeet	Meet with R. Ferraro, T. Werley, Y. Badr (all Deloitte) to discuss the next steps on interim deliverable towards June 15th PROMESA request to validate FY2018 budget changes from FY2017, in order to demonstrate budgeted cost savings.	\$ 546.00	0.3	\$ 163.80
6/9/2017	Saran, Daljeet	Meet with Y. Diaz (GPR) to discuss the questions from Families & Children Administration agency related to budget reconciliation from PROMESA Budget template.	\$ 546.00	1.1	\$ 600.60
6/9/2017	Saran, Daljeet	Meet with Y. Diaz (Fortaleza) to discuss the questions from the Infrastructure Financing Authority related to budget reconciliation template for AAFAF/PROMESA.	\$ 546.00	1.0	\$ 546.00
6/9/2017	Saran, Daljeet	Meet with R. Cabrera (GPR) on business case follow ups for agencies - DPS, DDEC, Familia.	\$ 546.00	0.9	\$ 491.40
6/9/2017	Saran, Daljeet	Meet with Y. Diaz (GPR) to discuss the questions from agency 141 related to budget reconciliation from PROMESA Budget template.	\$ 546.00	0.9	\$ 491.40
6/9/2017	Saran, Daljeet	Follow up with I. Garcia, Y. Diaz (both GPR) on agencies with missing email ids for follow ups related to PROMESA June 15th request.	\$ 546.00	0.8	\$ 436.80
6/9/2017	Saran, Daljeet	Follow up with I. Garcia, Y. Diaz (both GPR) on funding related to PROMESA request related to University of Puerto Rico.	\$ 546.00	0.3	\$ 163.80
6/9/2017	Saran, Daljeet	Follow up with I. Garcia, Y. Diaz (both GPR) on funding related to PROMESA request related to Legislative Assembly, Contributions to Municipalities.	\$ 546.00	0.2	\$ 109.20

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Date	Professional	Description	Rate	Hours	Fees
6/9/2017	Saran, Daljeet	Meet with Y. Diaz, N. González (both GPR) to discuss the question from Telecommunications Regulatory agency in connection with budget reconciliation based on PROMESA Budget template.	\$ 546.00	0.3	\$ 163.80
6/9/2017	Werley, Trey	Created package containing all e-mails sent out to 68 agencies for team, to provide to C. Sobrino (GDB), to maintain accountability as well as tracking of budget variances substantiation for the period between FY17 - FY18.	\$ 366.00	1.9	\$ 695.40
6/9/2017	Werley, Trey	Draft follow-up emails to Executive Order agencies, to provide rationale for budget variance data request for the period between FY17-FY18, for inclusion in the 6/15 PROMESA deliverable.	\$ 366.00	1.6	\$ 585.60
6/9/2017	Werley, Trey	Meet with Y. Diaz (Director - Fortaleza) to discuss data gathering progress from agencies in order to complete PROMESA request on budget variance between FY17 - FY18.	\$ 366.00	1.4	\$ 512.40
6/9/2017	Werley, Trey	Create package with detailed Department of Education work plans from Project Central tool, to include in the weekly update package to PROMESA, to assist agencies track individual budget as well as maintain substantiation for all large FY 17-18 budget variance.	\$ 366.00	0.6	\$ 219.60
6/9/2017	Werley, Trey	Create package with detailed Department of Corrections work plans, to include in weekly update package to PROMESA, to assist with FY17-18 budget variance analysis.	\$ 366.00	0.7	\$ 256.20
6/9/2017	Werley, Trey	Prepare analysis of data substantiating budget variances for Legislative Assembly to corroborate budget variance per PROMESA guidelines for FY17 - FY18.	\$ 366.00	1.2	\$ 439.20
6/9/2017	Werley, Trey	Meet with Y. Diaz (Director- Fortaleza) to discuss next steps with regard to the budget variances reporting across agencies for FY17-18.	\$ 366.00	0.8	\$ 292.80
6/9/2017	Werley, Trey	Meet with J. Wheelock (Deloitte) to discuss next steps related to assisting agencies in identifying cost savings for FY17-18 budget, to streamline the reporting process with FORTALEZA.	\$ 366.00	0.8	\$ 292.80
6/9/2017	Young, Chris	Call with D. Saran, J. Wheelock (all Deloitte) to discuss adjustments, outstanding items from agencies for Budget Savings analysis.	\$ 621.00	1.1	\$ 683.10
6/10/2017	Young, Chris	Review with D. Carey, J. Wheelock (all Deloitte) on budget analysis for agency savings business cases, shortfalls, action items for DPS, DDEC to present to Fortaleza.	\$ 621.00	0.6	\$ 372.60
6/11/2017	Carey, Diana	Draft email to J. Lopez (Department of Public Safety) to follow-up on data requests related to officer overtime for the Police Mobilization business case, to demonstrate potential cost savings to Fortaleza/Oversight Board.	\$ 507.00	0.5	\$ 253.50

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6/11/2017	Wheelock, John	Develop analysis in support of the Department of Economic Development business case to identify efficiencies gained due to the externalization of the direct marketing organization with minimal accretive costs.	\$ 429.00	2.2	\$ 943.80
6/11/2017	Wheelock, John	Create analysis to document the status as of June-11 of the FY18 budget to Fiscal Plan reconciliation process for the Transformation sub-agencies in order to comply with diligence request from PROMESA Oversight Board.	\$ 429.00	1.4	\$ 600.60
6/11/2017	Wheelock, John	Prepare data request list to obtain data from the Police Department regarding number of officers working, total hours worked, total salary in order to quantify projected savings related to overtime reductions.	\$ 429.00	0.7	\$ 300.30
6/12/2017	Akoto, Yolanda	Update the Government of Puerto Rico Communications approach deck to include details regarding available human resources (confianza/non-confianza).	\$ 366.00	1.9	\$ 695.40
6/12/2017	Badr, Yasmin	Prepare analysis of FY 18 budgeted savings provided by Puerto Rico Trade & Export Company to identify areas related to headcount, contracts requiring more substantiation evidence.	\$ 366.00	1.4	\$ 512.40
6/12/2017	Badr, Yasmin	Prepare analysis of 6 transformation agencies/scope areas to identify implementing change controls to maintain the reporting on implementation plans in Project Central.	\$ 366.00	1.8	\$ 658.80
6/12/2017	Badr, Yasmin	Prepare analysis on FY 18 budgeted savings for Health Insurance Administration to data integrity of cost reductions.	\$ 366.00	1.3	\$ 475.80
6/12/2017	Badr, Yasmin	Meet with J. Wheelock (Deloitte) to discuss key findings from FY18 budgeted review of submissions to develop a plan for assessing the data provided by the agencies to respond to McKinsey/PROMESA inquiry.	\$ 366.00	0.8	\$ 292.80
6/12/2017	Badr, Yasmin	Update analysis of FY18 budgeted savings for Corporation for the Supervision & Insurance of Cooperatives to identify key areas to reduce contract spend.	\$ 366.00	1.3	\$ 475.80
6/12/2017	Badr, Yasmin	Prepare analysis on Puerto Rico Housing Finance Authority on the FY 18 budgeted savings to identify substantiation needed for specific service eliminations.	\$ 366.00	1.1	\$ 402.60
6/12/2017	Badr, Yasmin	Prepare analysis on FY 18 budgeted savings for Puerto Rico & the Caribbean Cardiovascular Center Corporation to assess specific items on facilities reduction for fulfilling the PROMESA/McKinsey request.	\$ 366.00	0.7	\$ 256.20
6/12/2017	Badr, Yasmin	Develop a rating system to assess submissions from agencies on budget data, reasoning for budget reductions between FY 17 - FY18 for deliverable to respond to McKinsey/PROMESA data inquiry.	\$ 366.00	0.6	\$ 219.60

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/12/2017	Carey, Diana	Prepare analysis of information provided by second five agencies (budget # 30, 71, 75, 96, 122) to identify responses needing further clarification as part of AAFAF's request to validate budget changes from FY2017 to FY2018, to demonstrate budgeted cost savings to the Oversight Board.	\$ 507.00	0.3	\$ 152.10
6/12/2017	Carey, Diana	Prepare analysis of information provided by first five agencies to identify responses needing further clarification as part of AAFAF's request to assess budget changes from FY2017 to FY2018.	\$ 507.00	0.6	\$ 304.20
6/12/2017	Carey, Diana	Prepare analysis of information provided by third round five agencies to identify responses needing further clarification as part of AAFAF's request to assess budget changes from FY2017 to FY2018.	\$ 507.00	0.6	\$ 304.20
6/12/2017	Carey, Diana	Meet with the R. Ferraro, D. Sarah, J. Wheelock (all Deloitte) to assess progress of AAFAF's request to validate the FY2018 budget, process of the transformation agency business case process, in order to communicate progress, issues, next steps to Fortaleza/Hacienda leadership.	\$ 507.00	1.8	\$ 912.60
6/12/2017	Carey, Diana	Develop approach to create a "Level 1: High-Level" business case for Department of Familia Footprint Consolidation, to demonstrate potential cost savings to Fortaleza.	\$ 507.00	2.6	\$ 1,318.20
6/12/2017	Ferraro, Rick	Prepare comments for Y. Akoto (Deloitte) on addition of key messages in communications strategy, by audience based on request from I Garcia (Fortaleza)	\$ 375.38	0.4	\$ 150.15
6/12/2017	Ferraro, Rick	Discuss program planning, project management framework with Deloitte Government Transformation team regarding applicability to Government of Puerto Rico	\$ 375.38	0.4	\$ 150.15
6/12/2017	Ferraro, Rick	Brief I Garcia (Fortaleza) on AFAAF tracking of Demonstration of Achievability of transformation initiatives, including agenda topics for 6/14 meeting.	\$ 375.38	0.7	\$ 262.76
6/12/2017	Ferraro, Rick	Develop preliminary budget validation template in response to PROMESA request, including alternatives discussed with C Young, J Wheelock (Deloitte)	\$ 375.38	1.3	\$ 487.99
6/12/2017	Ferraro, Rick	Evaluate transformation data submitted by transformation agencies for consistency/quality to assemble response to PROMESA data request due 6/15.	\$ 375.38	2.6	\$ 975.98
6/12/2017	Quails, Mike	Prepared individual files for agency's that did not receive initial emails due to low unexplained variances, for the agency certification process, for PROMESA.	\$ 507.00	1.3	\$ 659.10
6/12/2017	Saran, Daljeet	Review DPS sub-agency budgets, budget commentary for reconciliation for PROMESA submission on June 14th.	\$ 546.00	1.8	\$ 982.80
6/12/2017	Saran, Daljeet	Review DDEC sub-agency budgets, budget commentary for reconciliation for PROMESA submission on June 14th.	\$ 546.00	1.9	\$ 1,037.40

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/12/2017	Saran, Daljeet	Meet with I. Garcia (GPR) to review agency tracker regarding budget reconciliation for June 14th PROMESA request.	\$ 546.00	0.8	\$ 436.80
6/12/2017	Saran, Daljeet	Review Executive Order agency budgets, budget commentary for reconciliation for PROMESA submission on June 14th.	\$ 546.00	1.7	\$ 928.20
6/12/2017	Saran, Daljeet	Update scorecard to report progress on PROMESA June 15th deliverable.	\$ 546.00	1.8	\$ 982.80
6/12/2017	Werley, Trey	Created master workbook containing agency level budget templates, to distribute to FORTALEZA, individual agencies, to improve visibility for encouraging other agencies to identify additional cost savings.	\$ 366.00	1.9	\$ 695.40
6/12/2017	Werley, Trey	Updated the cost savings question/answer deck to assist agencies to understand the PROMESA request to enable them to complete the budget variance templates for asserted cost savings.	\$ 366.00	1.8	\$ 658.80
6/12/2017	Werley, Trey	Analyze the budget substantiation templates provided by 30 agencies, to check asserted cost savings.	\$ 366.00	1.8	\$ 658.80
6/12/2017	Werley, Trey	Created agency tracker to mark all templates received from agencies for PROMESA request on budget variances from FY17-FY18.	\$ 366.00	1.2	\$ 439.20
6/12/2017	Werley, Trey	Identify agencies that have not provided budget variance substantiation documentation, to share with I. Garcia (Deputy Chief of Staff - Fortaleza), C. Sobrino (GDB).	\$ 366.00	0.3	\$ 109.80
6/12/2017	Werley, Trey	Meet with Y. Diaz (Director - Fortaleza) to confirm the sponsor information at each agency, so that the appropriate person/team has received the budget variance templates.	\$ 366.00	1.3	\$ 475.80
6/12/2017	Werley, Trey	Update budget variance tracker, to include information received from Dept., of Education, to provide a consolidated view of outstanding items.	\$ 366.00	0.7	\$ 256.20
6/12/2017	Wheelock, John	Prepare analysis of master transformation agency budgets with supporting validations to detail major savings initiatives (payroll-related reductions, agency consolidation) per request of PROMESA Oversight Board.	\$ 429.00	3.7	\$ 1,587.30
6/12/2017	Wheelock, John	Prepare memo to document feedback, questions received related to the FY18 sub-agency budget validation.	\$ 429.00	2.5	\$ 1,072.50
6/12/2017	Wheelock, John	Meet with D. Saran, T. Werley (Deloitte) to reconcile sub-agency budgets with FY18 Office of Budget Management (OMB) budget to identify key variances per request of PROMESA Oversight Board.	\$ 429.00	2.0	\$ 858.00
6/12/2017	Wheelock, John	Prepare analysis on the status tracker for agency budget reconciliation regarding outstanding information yet to be provided.	\$ 429.00	1.9	\$ 815.10

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/12/2017	Wheelock, John	Meet with I. Garcia (Fortaleza) to review agency tracker to identify outstanding items for follow-up with agency leadership in relation to FY18 budget reconciliation request per PROMESA Oversight Board.	\$ 429.00	0.9	\$ 386.10
6/12/2017	Wheelock, John	Participate in call with R. Ferraro, C. Young, D. Saran, T. Werley (Deloitte) to assess the June-12 status of the FY18 agency budget reconciliations, identify key items to complete validation for presentation to the PROMESA Oversight Board.	\$ 429.00	0.7	\$ 300.30
6/12/2017	Wheelock, John	Meet with I. Garcia (Fortaleza) to quantify the amount of savings attributable to each Transformation initiative embedded in the FY18 budget per request of the PROMESA Oversight Board.	\$ 429.00	0.6	\$ 257.40
6/12/2017	Wheelock, John	Meeting with Y. Diaz (Fortaleza) to follow-up with specific sub-agencies requiring additional detail to assist PROMESA Oversight Board.	\$ 429.00	0.4	\$ 171.60
6/12/2017	Young, Chris	Meet with M. Gonzalez, E. Sanchez, C. Sobrino, R. Maldonado (all Government of Puerto Rico) to discuss Government of Puerto Rico response to data request by PROMESA Advisors.	\$ 621.00	1.8	\$ 1,117.80
6/12/2017	Young, Chris	Develop workbook around agency data for right sizing, cost reduction actions for FY18.	\$ 621.00	1.4	\$ 869.40
6/13/2017	Akoto, Yolanda	Meet with Y. Rivera, V. Misle (Government of Puerto Rico), L. Umpierre, L. Jove, C. Campos (Puerto Rico Tourism), Y. Diaz (Fortaleza), D. Carey (Deloitte) to discuss the progress of the Department de Desarrollo Economico y Comercio (DDEC)/Destination Marketing Organization (DMO) to assess economic growth drivers.	\$ 366.00	2.1	\$ 768.60
6/13/2017	Akoto, Yolanda	Meet with M. Hernandez (Department of Public Safety) along with a group of DPS administrators to discuss roll out of the financial transformation module for attaining an understanding of process/census database.	\$ 366.00	0.9	\$ 329.40
6/13/2017	Akoto, Yolanda	Meet with J. Lopez, M. Hernandez (Department of Police), R. Ferraro (Deloitte) to discuss agency overtime hours to assess cost savings by day/month estimates.	\$ 366.00	0.8	\$ 292.80
6/13/2017	Akoto, Yolanda	Update the building financial discipline deliverable, to assess the analytical approach by developing questions for the Police Superintendent for mobilization processes/business case improvement sustainability.	\$ 366.00	0.7	\$ 256.20
6/13/2017	Badr, Yasmin	Update analysis of single employer initiative with additional information to identify key activity owners.	\$ 366.00	1.8	\$ 658.80
6/13/2017	Badr, Yasmin	Update analysis of Department of Economic Development to identify drivers for services, contracts, headcount, footprint reduction by agency.	\$ 366.00	0.6	\$ 219.60

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/13/2017	Badr, Yasmin	Create presentation on four pillar cost savings approach (contracts, headcount, facilities, services), agency sponsors/drivers, Project Central reporting to prepare for meeting with C. Sobrino (Hacienda) to facilitate the discussion/assessment of the status of government transformation.	\$ 366.00	1.8	\$ 658.80
6/13/2017	Badr, Yasmin	Update analysis of single employee framework to assess, data reporting for implementation plan activities.	\$ 366.00	1.3	\$ 475.80
6/13/2017	Badr, Yasmin	Prepare analysis for the Central Human Resources (OATRH) FY 18 budgeted savings, to identify cost savings related to headcount/mobilization activities.	\$ 366.00	1.1	\$ 402.60
6/13/2017	Badr, Yasmin	Update analysis for the FY 18 budgeted savings for Ponce Authority to identify areas in need of substantiation evidence for specific costs savings initiatives.	\$ 366.00	0.9	\$ 329.40
6/13/2017	Badr, Yasmin	Prepare analysis of Redevelopment of the Land & Facilities of the Roosevelt Roads Naval Station's FY 18 budgeted savings to identify justifications for the reduction of infrastructure initiatives.	\$ 366.00	1.1	\$ 402.60
6/13/2017	Badr, Yasmin	Meet with Y. Diaz (Fortaleza) to discuss communications plan for follow-up with agencies to provide additional data related to feasibility of attaining FY 18 cost savings.	\$ 366.00	0.7	\$ 256.20
6/13/2017	Badr, Yasmin	Draft email to Y. Diaz (Department of Economic Development (DDEC)) to follow-up with Puerto Rico Trade & Export Company on justifications for expected headcount, contracts reductions in response to the PROMESA/McKinsey data request.	\$ 366.00	0.3	\$ 109.80
6/13/2017	Badr, Yasmin	Call with Y. Diaz (Department of Economic Development) discussing outstanding names of drivers, sponsors for each of the four pillars (services, contracts, headcount, facilities) to establish accountability for execution in deliverable for I. Garcia (Fortaleza).	\$ 366.00	0.3	\$ 109.80
6/13/2017	Badr, Yasmin	Draft email to R. Pagan (Department of Labor & Human Resources (OATRH)) to identify reasoning behind budget reductions of headcount for the 6/15 PROMESA/McKinsey deliverable.	\$ 366.00	0.4	\$ 146.40
6/13/2017	Badr, Yasmin	Draft email for Y. Diaz (Fortaleza) to follow-up with the Caribbean Cardiovascular Center Corporation on facility reduction explanations for the 6/15 PROMESA/McKinsey deliverable.	\$ 366.00	0.6	\$ 219.60
6/13/2017	Badr, Yasmin	Draft email for Y. Diaz (Fortaleza) to follow-up with Puerto Rico Housing Finance Authority requesting justification for specific service eliminations to include in the PROMESA/McKinsey data request.	\$ 366.00	0.4	\$ 146.40
6/13/2017	Badr, Yasmin	Call with J. Amador (BIMS) to discuss the single employer work plan milestones, evaluate sequential logic to include in reporting package.	\$ 366.00	0.7	\$ 256.20



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Date	Professional	Description	Rate	Hours	Fees
6/13/2017	Calimano-Colon, Alberto	Draft email to M. Ortiz, R. Suarez, J. Rodriguez (State Insurance Fund) requesting a meeting with the State Insurance Fund Corporation (Agency 070) to discuss FY 2018 budgets reduction to update savings analysis.	\$ 429.00	0.2	\$ 85.80
6/13/2017	Calimano-Colon, Alberto	Meet with M. Ortiz, R. Suarez (State Insurance Fund Corporation) to discuss FY 2018 budget reductions based on the PROMESA Reporting Requirements.	\$ 429.00	1.9	\$ 815.10
6/13/2017	Calimano-Colon, Alberto	Prepare an email to S. Perez (ASG) requesting a meeting with the General Services Administration to discuss FY 2018 budgets reduction based on the PROMESA reporting requirements.	\$ 429.00	0.2	\$ 85.80
6/13/2017	Calimano-Colon, Alberto	Meet with the General Services Administration (Agency 031) to understand FY 2018 budget reductions as reported as required by Executive Order.	\$ 429.00	1.6	\$ 686.40
6/13/2017	Carey, Diana	Meet with Y. Rivera/V. Misle (DDEC), L. Umpierre/L. Jove/C. Campos (Tourism), Y. Diaz (Fortaleza), Y. Akoto (Deloitte) to walk-through the "Level 2: Detailed Estimate" Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) business case to request further information related to DDEC's plan for using excess room tax revenue after contribution to DMO.	\$ 507.00	0.7	\$ 354.90
6/13/2017	Carey, Diana	Develop presentation outlining that each transformation agency may progress through several levels of analysis to develop a business case, with the ultimate goal of validating line item budgets as well as outcomes.	\$ 507.00	2.2	\$ 1,115.40
6/13/2017	Carey, Diana	Meet with large group of DPS administrators to discuss the Department of Public Safety (DSP) Mobilization rollout efforts in order to analyze how it affects the implementation plan/business case.	\$ 507.00	1.0	\$ 507.00
6/13/2017	Carey, Diana	Meet with M. Hernandez (DPS), J. Lopez (DPS), M. Canino (Fortaleza) to discuss the Department of Public Safety (DSP) Police mobilization business case.	\$ 507.00	0.5	\$ 253.50
6/13/2017	Carey, Diana	Prepare to present at June 13 meeting with Department de Desarrollo Economico y Comercio (DDEC) by conducting a run-through of the "Level 2: Detailed Estimate" business case presentation on the Destination Marketing Organization (DMO) externalization, where further information related to DDEC's plan for using excess room tax revenue after contribution to DMO will be assessed.	\$ 507.00	1.6	\$ 811.20
6/13/2017	Carey, Diana	Prepare to present Department of Public Safety (DSP) Police mobilization business case meeting by conducting a run-through of the business case presentation.	\$ 507.00	0.4	\$ 202.80
6/13/2017	Carey, Diana	Identify next steps from Department of Public Safety (DSP), Department de Desarrollo Economico y Comercio (DDEC) meetings to obtain feedback related to enhancing the business cases, which may be used to demonstrate cost savings to Fortaleza.	\$ 507.00	1.7	\$ 861.90

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Date	Professional	Description	Rate	Hours	Fees
6/13/2017	Carey, Diana	Develop agenda/list of discussion topics for meeting the Policia Superintendent on the mobilization process/business case to incorporate into the detailed cost/benefit estimate to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.9	\$ 456.30
6/13/2017	Ferraro, Rick	Review 6/13 draft of Government Transformation Communications Strategy document with Y. Akoto (Deloitte) to discuss adjustments to distinguish key metrics by agency	\$ 375.38	0.7	\$ 262.76
6/13/2017	Ferraro, Rick	Prepare analysis for R Cabrera (Fortaleza) to assess timing, extent of project management tool training for Public Safety Executive Committee	\$ 375.38	0.2	\$ 75.08
6/13/2017	Ferraro, Rick	Meet with F Figueroa (Fortaleza) regarding status of Mobilization initiative, including agency level involvement required.	\$ 375.38	0.5	\$ 187.69
6/13/2017	Ferraro, Rick	Discuss outline of introduction section of budget validation workbook (for PROMESA request of 6/15) with D Saran of Deloitte to improve agency comprehension	\$ 375.38	1.4	\$ 525.53
6/13/2017	Ferraro, Rick	Make changes to Communications Strategy document drafted by Y Akoto regarding responsibilities of transformation Communications Leader as requested by I Garcia (Fortaleza)	\$ 375.38	0.5	\$ 187.69
6/13/2017	Ferraro, Rick	Review Communications Strategy document with I Garcia (Fortaleza) in preparation for discussion with the Governor	\$ 375.38	0.7	\$ 262.76
6/13/2017	Ferraro, Rick	Meeting with M Hernandez (Department of Public Safety), Public Safety administrators, J Amador (BIMS) to roll out the Mobilization initiative's initial data collection process	\$ 375.38	0.8	\$ 300.30
6/13/2017	Ferraro, Rick	Meet with Y Akoto, D Carey (Deloitte) to discuss analytical approaches, including open items related to business case on overtime usage, to prepare for meeting with the Police Superintendent, M Hernandez	\$ 375.38	0.6	\$ 225.23
6/13/2017	Ferraro, Rick	Meet with J Lopez, M Hernandez (Department of Police), D Carey, Y Akoto (Deloitte) to discuss open items related to data requests for information to support business case for moving police personnel from administration to patrol	\$ 375.38	0.7	\$ 262.76
6/13/2017	Ferraro, Rick	Review status of budget validation responses to date from agencies to assess quality of responses, including remaining data collections requirements	\$ 375.38	0.6	\$ 225.23
6/13/2017	Saran, Daljeet	Draft emails to 30+ agencies on the outstanding open items for AAFAF/PROMESA June 15th deliverable to validate FY2018 budget changes from FY2017, in order to demonstrate budgeted cost savings.	\$ 546.00	2.3	\$ 1,255.80
6/13/2017	Saran, Daljeet	Prepare analysis to support the collation of agency FY18 budget saving submissions for 6/15 AAFAF/PROMESA deliverable (i.e. Agency by Executive Order, Agency by Transformation).	\$ 546.00	1.9	\$ 1,037.40

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/13/2017	Saran, Daljeet	Draft summary of the FY18 budget saving submissions from 30+ agencies to include in the 6/15 AAFAF/PROMESA deliverable to validate savings.	\$ 546.00	1.8	\$ 982.80
6/13/2017	Saran, Daljeet	Update the summary charts outlining FY18 budget savings to include feedback from C. Young (Deloitte), prior to submitting the 6/15 AAFAF/PROMESA deliverable.	\$ 546.00	1.7	\$ 928.20
6/13/2017	Saran, Daljeet	Incorporate feedback into "Read Me" file for 6/15 AAFAF/PROMESA deliverable to capture information provided by each respective agency (e.g. contract savings, contract spend, facilities rationalized).	\$ 546.00	1.4	\$ 764.40
6/13/2017	Saran, Daljeet	Incorporate feedback into "Summary Section" for 6/15 AAFAF/PROMESA deliverable based on C. Sobrino (GPR) feedback to capture information to be provided by each respective agency related to contract spend.	\$ 546.00	1.3	\$ 709.80
6/13/2017	Saran, Daljeet	Meet with C. Young, R. Ferraro, J. Wheelock (all Deloitte) to review the FY18 budget savings deliverable, prior to submission to AAFAF/PROMESA on 6/15.	\$ 546.00	0.6	\$ 327.60
6/13/2017	Werley, Trey	Analyze the budget variance templates received from 15 agencies to include in the budget tracker for consolidation.	\$ 366.00	2.1	\$ 768.60
6/13/2017	Werley, Trey	Update budget variance tracker, to include information received from the Dept. of Health to provide a revised summarized view of savings targets.	\$ 366.00	1.1	\$ 402.60
6/13/2017	Werley, Trey	Identified agencies that did not provide contracts, facilities, major projects, or other documentation to substantiate savings targets provided by FORTALEZA, to include in weekly PR tracker.	\$ 366.00	1.0	\$ 366.00
6/13/2017	Werley, Trey	Prepared analysis of all received agency cost savings templates, to quantify total potential savings along with support evidence, to estimate progress for the PROMESA request to substantiate savings targets in FY18.	\$ 366.00	1.8	\$ 658.80
6/13/2017	Werley, Trey	Reconciled FY18 revised budget provided by the FORTALEZA with prior budget, to reconcile for budget updates requested.	\$ 366.00	1.3	\$ 475.80
6/13/2017	Werley, Trey	Flagged all agencies with differences between revised budget against original to communicate to agencies that need additional work to substantiate their savings targets for FY18.	\$ 366.00	0.4	\$ 146.40
6/13/2017	Werley, Trey	Update master workbook containing budget templates received from agencies, to create a centralized repository of all asserted savings, to enable FORTALEZA to prioritize initiatives based on agencies providing largest savings.	\$ 366.00	1.6	\$ 585.60
6/13/2017	Werley, Trey	Update the cost savings deliverable deck for the Dept. of Corrections, to include supporting documentation received regarding FY18 savings targets.	\$ 366.00	1.4	\$ 512.40

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Date	Professional	Description	Rate	Hours	Fees
6/13/2017	Werley, Trey	Complete analysis on agencies that did not provide budget variance information, to assess if these savings could be achieved, to substantiate FY18 savings targets.	\$ 366.00	1.3	\$ 475.80
6/13/2017	Wheelock, John	Prepare analysis outlining consolidated budgetary savings by concept code (expense category) with agency leadership commentary to align with projected savings by agency.	\$ 429.00	2.6	\$ 1,115.40
6/13/2017	Wheelock, John	Prepare roll-up analysis of agency budget submissions to assess consolidated FY18 projections.	\$ 429.00	1.7	\$ 729.30
6/13/2017	Wheelock, John	Create analysis showing the revised agency budgets with additional commentary on line item clarification.	\$ 429.00	1.6	\$ 686.40
6/13/2017	Wheelock, John	Reconcile budget numbers provided by the Office of Budget Management with agency submissions.	\$ 429.00	1.4	\$ 600.60
6/13/2017	Wheelock, John	Prepare analysis reconciling non-classified items in the agency budgets with the total non-classified budget allocation in order to identify any variances to assist with FY18 budget assessment.	\$ 429.00	1.3	\$ 557.70
6/13/2017	Wheelock, John	Prepare analysis showing the amount of total savings attributable to overtime reductions in response to request from PROMESA Oversight Board.	\$ 429.00	1.0	\$ 429.00
6/13/2017	Wheelock, John	Meet with Y. Diaz (Fortaleza) to review agency submissions to identify next steps to gather additional payroll data to support diligence request from the PROMESA Oversight Board.	\$ 429.00	0.7	\$ 300.30
6/13/2017	Wheelock, John	Review agency budget tracker in advance of meeting with I. Garcia (Fortaleza) in order to prioritize additional data requests related to the consolidation of sub-agencies within the FY18 budget in response to inquiry from PROMESA Oversight Board.	\$ 429.00	1.7	\$ 729.30
6/13/2017	Young, Chris	Review analysis of budget variance for non personnel cost savings with C. Sobrino (GDB), R. Maldonado (PR - Secretary of Treasury, CFO) to explore additional steps or actions to complete analysis.	\$ 621.00	2.1	\$ 1,304.10
6/13/2017	Young, Chris	Meet with G. Wells, T. Wintners (both McKinsey Oversight Board advisors), M. Gonzalez (AFAAF), C. Sobrino (GPR), R. Maldonado (Hacienda) to discuss data, consistent template to demonstrate savings among agencies.	\$ 621.00	1.9	\$ 1,179.90
6/13/2017	Young, Chris	Meet with J. Wheelock, D. Saran (all Deloitte) to discuss business cases results for DDEC, Familia to identify agency next steps to support cost savings.	\$ 621.00	1.4	\$ 869.40
6/14/2017	Akoto, Yolanda	Meeting with J. Amador (Government of Puerto Rico), Y. Badr, R. Ferraro (all Deloitte) to discuss government right sizing/single employer model for the Human Resources transformation efforts.	\$ 366.00	1.9	\$ 695.40
6/14/2017	Badr, Yasmin	Update Project Central interface for the Integrated Service Centers to determine rate of timely execution based on data received related to implementation plan status of activities.	\$ 366.00	1.9	\$ 695.40

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Badr, Yasmin	Update the Administration for Human Resources & Legal Affairs' Project Central interface based on data received from R. Pagan (Administration for Human Resources & Legal Affairs) related to milestones in the sequential logic of the plan.	\$ 366.00	1.7	\$ 622.20
6/14/2017	Badr, Yasmin	Develop reporting package consisting of Government of Puerto Rico Budget Validation for 21 agencies with non-classified allocations for meeting with C. Sobrino (Hacienda).	\$ 366.00	1.7	\$ 622.20
6/14/2017	Badr, Yasmin	Meet with J. Amador (BIMS) to discuss the Single Employer implementation plan milestones, Family implementation plan, dependencies between the two plans for the weekly reporting package deliverable.	\$ 366.00	1.9	\$ 695.40
6/14/2017	Badr, Yasmin	Map potential dependencies in the Single Employer plan to Department of Family implementation plan in Project Central to identify the impact/ risks associated with cross-agency dependencies' plans in preparation for meeting with J. Amador (BIMS).	\$ 366.00	0.9	\$ 329.40
6/14/2017	Badr, Yasmin	Develop reporting package containing implementation plan activities' progress to date of the 6 transformation agencies/initiatives to assess execution of the data in preparation for meeting.	\$ 366.00	1.4	\$ 512.40
6/14/2017	Carey, Diana	Prepare analysis to reconcile the FY2018 budget summary provided by OMB with responses received in the worksheets that agencies provided as part of the AAFAF request, to identify differences in cost savings calculations.	\$ 507.00	0.9	\$ 456.30
6/14/2017	Carey, Diana	Update the presentation that outlines the process used to respond to the AAFAF FY2018 budget validation request to share with Fortaleza/Hacienda leadership.	\$ 507.00	1.7	\$ 861.90
6/14/2017	Carey, Diana	Update presentation outlining that each transformation agency may progress through several levels of analysis to develop a business case.	\$ 507.00	1.9	\$ 963.30
6/14/2017	Carey, Diana	Draft high-level plan for developing implementation plans, targeted business cases, strategic communications for the next 12 agencies (in addition to the three transformation agencies) to provide visibility on workstream to client.	\$ 507.00	2.9	\$ 1,470.30
6/14/2017	Carey, Diana	Develop approach to address next steps identified in June 13 meeting with Department of Public Safety (DSP) to obtain feedback on Policia mobilization business case, to outline potential cost savings.	\$ 507.00	0.6	\$ 304.20
6/14/2017	Ferraro, Rick	Document program elements to assess fiscal discipline across a transformation agencies with T Werley, J Wheelock	\$ 375.38	1.4	\$ 525.53
6/14/2017	Ferraro, Rick	Discuss execution readiness, fiscal discipline plan with C Young, D Saran (Deloitte)	\$ 375.38	0.8	\$ 300.30
6/14/2017	Ferraro, Rick	Meet with J Amador (Fortaleza contractor) to discuss the work plan, including milestones for project management tool for Single Employer initiative.	\$ 375.38	2.2	\$ 825.83

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Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Ferraro, Rick	Meet with C Sabrino (Government Development Bank), C Young (Deloitte) to discuss Government Transformation program overview, including risks of overall strategy	\$ 375.38	0.6	\$ 225.23
6/14/2017	Ferraro, Rick	Provide input to the draft assembled report for the budget validation (PROMESA request) with C Young, J Wheelock (Deloitte) to reflect agency transformation needs	\$ 375.38	1.3	\$ 487.99
6/14/2017	Ferraro, Rick	Prepare email to Y Roman (Fortaleza) to request data to assess status on Consolidated Service Integration	\$ 375.38	0.2	\$ 75.08
6/14/2017	Ferraro, Rick	Prepare email to R Sanchez (Sixth Element) to request data to assess status on Governor's Dashboard.	\$ 375.38	0.3	\$ 112.61
6/14/2017	Ferraro, Rick	Prepare email to F Figueroa (Fortaleza) to request data to assess status on OATRH mobilization	\$ 375.38	0.4	\$ 150.15
6/14/2017	Ferraro, Rick	Phone call with Y Roman (Fortaleza) to discuss scope for efforts on Consolidated Service Integration initiative to enhance implementation plan	\$ 375.38	0.3	\$ 112.61
6/14/2017	Ferraro, Rick	Prepare email to Y Roman (Fortaleza) requesting data to assess status on the consolidated service integration (CSI) initiative	\$ 375.38	0.3	\$ 112.61
6/14/2017	Saran, Daljeet	Align non-classified items with the in total non-classified budget allocation to the submissions from various agencies.	\$ 546.00	1.5	\$ 819.00
6/14/2017	Saran, Daljeet	Meet with Y. Diaz (GPR) to review agency tracker regarding budget reconciliation for June 15th PROMESA request.	\$ 546.00	1.7	\$ 928.20
6/14/2017	Saran, Daljeet	Review June 14th agency submissions with R. Ferraro, C. Young, J. Wheelock (all from Deloitte) to comply with PROMESA budget request.	\$ 546.00	1.1	\$ 600.60
6/14/2017	Saran, Daljeet	Update excel model for collating the agency submissions for June 14th PROMESA presentation (i.e. Executive Order Agencies, Transformation Agencies).	\$ 546.00	1.9	\$ 1,037.40
6/14/2017	Saran, Daljeet	Draft follow-up emails to 15+ agencies on the outstanding FY18 budget saving validation items related to 6/15 deliverable to AAFAP/PROMESA.	\$ 546.00	2.1	\$ 1,146.60
6/14/2017	Saran, Daljeet	Review Transformation agency submissions into June 15th PROMESA presentation to assess quality of submissions related to contract savings, facilities rationalized.	\$ 546.00	1.7	\$ 928.20
6/14/2017	Werley, Trey	Conducted analysis of agency submissions to identify which savings amounts have substantial validation, initiatives, or contract reductions to reach savings targets.	\$ 366.00	1.9	\$ 695.40
6/14/2017	Werley, Trey	Create package of budget variance templates received to summarize/substantiate FY18 savings targets.	\$ 366.00	1.8	\$ 658.80
6/14/2017	Werley, Trey	Meet with Y. Diaz (Fortaleza) to conduct a series of follow-up calls with transformation agencies to answer questions related to PROMESA cost savings request to substantiate FY18 savings targets.	\$ 366.00	1.7	\$ 622.20

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Date	Professional	Description	Rate	Hours	Fees
6/14/2017	Werley, Trey	Prepare analysis of FY18 budget saving submissions from agencies to incorporate into master tracker for 6/15 deliverable to PROMESA.	\$ 366.00	1.3	\$ 475.80
6/14/2017	Werley, Trey	Prepare analysis to reconcile savings targets claimed by agencies with OMB targets, for inclusion in the 6/15 PROMESA deliverable.	\$ 366.00	1.2	\$ 439.20
6/14/2017	Werley, Trey	Meet with Y. Diaz (Fortaleza) to conduct a series of follow-up calls with Executive Order agencies to collect supporting budget savings information, in order to ensure that asserted savings have adequate support per PROMESA mandates.	\$ 366.00	1.1	\$ 402.60
6/14/2017	Wheelock, John	Review additional data received from the Department of Public Safety related to supplement its FY18 agency budget submission to support asserted savings related to payroll reductions.	\$ 429.00	2.3	\$ 986.70
6/14/2017	Wheelock, John	Update budget validation analysis to incorporate follow-up budget line item information received from agencies on June-13 related to payroll reduction cost savings.	\$ 429.00	2.8	\$ 1,201.20
6/14/2017	Wheelock, John	Prepare analysis to outline adjusted agency cost savings by Transformation initiative by removing non-distributed allocations, non-recurring items to normalize projected savings per request of PROMESA Oversight Board.	\$ 429.00	2.7	\$ 1,158.30
6/14/2017	Wheelock, John	Prepare analysis reconciling agency budget detail against information provided from the Office of Budget Management (OMB) to assess variances in projected cost savings in FY18 budget submission to PROMESA.	\$ 429.00	2.4	\$ 1,029.60
6/14/2017	Wheelock, John	Prepare analysis detailing the process of agency budget reconciliation into presentation visual in order to support the budgetary submission.	\$ 429.00	1.6	\$ 686.40
6/14/2017	Young, Chris	Prepare analysis of Oversight Board savings materials with C. Sobrino (GDB), E. Sanchez (Fortaleza) to identify adjustments by agency, account class in order to identify strength of data support to present to Oversight Board.	\$ 621.00	4.4	\$ 2,732.40
6/14/2017	Young, Chris	Prepare roadmap of the collection, analysis process to include analytics, various data cuts to provide background, level of effort, current progress for agencies.	\$ 621.00	1.3	\$ 807.30
6/14/2017	Young, Chris	Meet with Oversight Board Advisors T. Wintner, G. Wells (both McKinsey) to discuss source of FY18 budget validation materials, saving analysis for agencies.	\$ 621.00	0.8	\$ 496.80
6/15/2017	Akoto, Yolanda	Prepare building financial discipline plan per the Plan for Puerto Rico to identify areas of improvement/cost savings related to human resource rationalization across top 12 agencies, to achieve budget allocations per set guidelines.	\$ 366.00	2.2	\$ 805.20



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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Badr, Yasmin	Develop presentation to evaluate the Department of Safety's readiness for Project Central launch highlighting outstanding timeline data for use in Department of Safety Executive Committee meeting.	\$ 366.00	1.8	\$ 658.80
6/15/2017	Badr, Yasmin	Update Project Central interface for the Department of Safety based on data received related to implementation plan activities, assigning responsibility for execution to be reviewed in the reporting package deliverable.	\$ 366.00	1.9	\$ 695.40
6/15/2017	Badr, Yasmin	Develop executive summary report for the weekly status reports for the 6 sub-agencies of the Department of Safety to capture highlights of agency-wide risks, issues, achievements to send to R. Cabrera (Fortaleza) for use in the Department of Safety Executive meeting.	\$ 366.00	0.8	\$ 292.80
6/15/2017	Badr, Yasmin	Meet with R. Ferraro (Deloitte) to discuss an action plan for the development of implementation plans, governance models, communication plans for the 12 largest agencies leading transformation.	\$ 366.00	0.6	\$ 219.60
6/15/2017	Badr, Yasmin	Draft instructions for M. Canino (Fortaleza) to send to all sub agencies on receiving additional data points on the status of tasks in the implementation plan to standardize the weekly status updating process for use in Department of Safety Executive meeting.	\$ 366.00	0.6	\$ 219.60
6/15/2017	Badr, Yasmin	Call with R. Cabrera (Fortaleza) to discuss updates to Project Central materials for Department of Safety to confirm the data for use in the Department of Safety Executive Committee meeting.	\$ 366.00	0.9	\$ 329.40
6/15/2017	Badr, Yasmin	Draft email to M. Santos (Department of Family) to follow up on outstanding updates to Department of Family's implementation plan.	\$ 366.00	0.4	\$ 146.40
6/15/2017	Calimano-Colon, Alberto	Create the Department Health - Auction process flow, based on discussion with A. Jesus (Dept. of Health) to document process deficiencies related to Purchase Order approvals	\$ 429.00	2.5	\$ 1,072.50
6/15/2017	Calimano-Colon, Alberto	Develop flowchart of the Health Department Fund Purchase Program for Minors provided by the department to understand process/utilize in cost savings initiatives.	\$ 429.00	1.7	\$ 729.30
6/15/2017	Carey, Diana	Prepare analysis in the Department of Public Safety (DSP) Policia mobilization business case presentation to incorporate feedback to reflect decrease in the estimated cost savings due to a change in the expected reduction in police overtime hours.	\$ 507.00	0.7	\$ 354.90
6/15/2017	Carey, Diana	Update FY2018 budget analysis to reconcile the budget summary provided by OMB with additional responses received from agencies as part of the AAFAF request, to identify differences in cost savings calculations to communicate to Fortaleza/Hacienda leadership.	\$ 507.00	0.3	\$ 152.10

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Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Carey, Diana	Develop slides to incorporate into the Department of Public Safety (DPS) business case presentation that outlines the original hypothesis with due diligence findings around estimated savings from potential redeployment scenario(s).	\$ 507.00	0.8	\$ 405.60
6/15/2017	Carey, Diana	Meeting with R. Ferraro (Deloitte) to walk-through the Department of Public Safety (DPS) business case presentation to obtain feedback on how to demonstrate potential cost savings to Fortaleza.	\$ 507.00	1.3	\$ 659.10
6/15/2017	Carey, Diana	Update overview of Room Tax Revenue analysis to clarify how savings achieved may be used to eliminate funding that DDEC receives from the general fund for Destination Marketing Organization (DMO) Externalization business case presentation.	\$ 507.00	2.4	\$ 1,216.80
6/15/2017	Carey, Diana	Outline a plan for advising the transformation agencies on how to build financial discipline through implementation plans, targeted business cases, strategic communications, creating visibility into agency level progress.	\$ 507.00	0.2	\$ 101.40
6/15/2017	Ferraro, Rick	Review draft templates for Government Transformation efforts related to collection of data from agencies to fulfill Oversight Board request	\$ 375.38	0.7	\$ 262.76
6/15/2017	Ferraro, Rick	Assess analyses for Mobilization initiative design/progress with R Pagan (Central Human Resources OATRH), F Figueroa (Fortaleza)	\$ 375.38	0.5	\$ 187.69
6/15/2017	Ferraro, Rick	Provide comments on data collection package preparation with D Saran (Deloitte) for budget validation documentation for Oversight Board	\$ 375.38	0.4	\$ 150.15
6/15/2017	Ferraro, Rick	Review plan for assessment of fiscal discipline to discuss with I Garcia (Fortaleza).	\$ 375.38	1.3	\$ 487.99
6/15/2017	Ferraro, Rick	Respond to questions from C Sobrino (Government Development Bank) on data in 6/15 version of the budget validation workbook	\$ 375.38	0.1	\$ 37.54
6/15/2017	Ferraro, Rick	Meet to with C Young (Deloitte) to review agency implementation plans, including transformation progress, to clarify additional support needed in preparation for meeting with I Garcia (Fortaleza)	\$ 375.38	1.2	\$ 450.45
6/15/2017	Ferraro, Rick	Discussion with J Wheelock, D Carey, D Saran (Deloitte) regarding summary material prepared for R Cabrera (Department of Public Safety) to support the DPS Executive Committee certification of the DPS integration	\$ 375.38	1.5	\$ 563.06
6/15/2017	Ferraro, Rick	Conference call with R Cabrera (Fortaleza) to discuss supporting material for Public Safety (DPS) Executive Committee to certify the DPS integration	\$ 375.38	0.2	\$ 75.08
6/15/2017	Ferraro, Rick	Discussion with J Wheelock, D Saran, Y Badr, D Carey (Deloitte) to provide comments on draft presentation for R Cabrera (Department of Public Safety) for DPS Executive Committee certification	\$ 375.38	0.5	\$ 187.69

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Ferraro, Rick	Discussion with Y Akoto (Deloitte) to provide comments on "Government Transformation Execution Readiness/Building Fiscal Discipline" for preparation of summary for I Garcia (Fortaleza)	\$ 375.38	0.6	\$ 225.23
6/15/2017	Ferraro, Rick	Meet with R Cabrera, M Canino (Fortaleza) to discuss results of Public Safety (DPS) business case due diligence efforts, including additional data needs to support DPS Executive Committee certification	\$ 375.38	0.7	\$ 262.76
6/15/2017	Ferraro, Rick	Meet with I Garcia (Fortaleza) to discuss progress to date on Public Safety business case for Police movement from administration to patrol, including possible improvements to process for responding to Oversight Board information request for budget validation	\$ 375.38	0.4	\$ 150.15
6/15/2017	Ferraro, Rick	Meet with Y Roman (Fortaleza) to debrief the process for response to Oversight Board request on budget validation, including potential improvement areas	\$ 375.38	0.6	\$ 225.23
6/15/2017	Ferraro, Rick	Prepare agenda, work tasks, requirements for "Execution Readiness/Fiscal Discipline" presentation for Government Transformation team update call	\$ 375.38	0.7	\$ 262.76
6/15/2017	Saran, Daljeet	Review reconciliation of Office of Budget Management provided budget numbers with agency submissions for June 15th PROMESA presentation.	\$ 546.00	1.7	\$ 928.20
6/15/2017	Saran, Daljeet	Align non-classified items in the agency budgets with the \$592M in total non-classified budget allocation.	\$ 546.00	1.8	\$ 982.80
6/15/2017	Saran, Daljeet	Create budget summary material for DPS Executive Committee certification of the DPS integration.	\$ 546.00	1.9	\$ 1,037.40
6/15/2017	Saran, Daljeet	Review with J. Wheelock, R. Ferraro, D. Carey (all from Deloitte) summary material prepared for R Cabrera to support the DPS Executive Committee certification of the DPS integration.	\$ 546.00	1.5	\$ 819.00
6/15/2017	Saran, Daljeet	Meet with R. Cabrera (GPR) to discuss feedback on the summary material for Department of Public Safety (DPS) Executive Committee certification of the DPS sub-agency integration.	\$ 546.00	1.4	\$ 764.40
6/15/2017	Saran, Daljeet	Review with Y. Badr (Deloitte) DPS Project Central extracts, updates to status reports along with follow ups to support the DPS Executive Committee certification of the DPS integration.	\$ 546.00	0.7	\$ 382.20
6/15/2017	Werley, Trey	Created DPS workbook containing all received templates from PROMESA on savings validation for upcoming DPS meeting per the imitative to transform 7 sub-agencies in DPS umbrella agency.	\$ 366.00	2.1	\$ 768.60
6/15/2017	Werley, Trey	Analyze estimated cost savings for the Familia agencies, to assess changes in savings for changes in school closures, liquidation of current fixed assets etc., to decipher realizable savings per PR Guidelines.	\$ 366.00	1.9	\$ 695.40
6/15/2017	Werley, Trey	Analyze estimated cost savings for the Dept. of Corrections, to assess the sensitivity of potential savings to changes in overtime hours.	\$ 366.00	1.9	\$ 695.40

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Date	Professional	Description	Rate	Hours	Fees
6/15/2017	Werley, Trey	Conducted review of agency budget variance templates to identify which agencies provided contract information to assess their budgeted savings amounts for PROMESA.	\$ 366.00	1.7	\$ 622.20
6/15/2017	Werley, Trey	Create list of outstanding agencies which did not provide contact or budget savings template, to communicate to Fortaleza, to determination next steps.	\$ 366.00	1.4	\$ 512.40
6/15/2017	Wheelock, John	Meet with R. Ferraro, D. Carey, D. Saran (Deloitte) to assess the summary material prepared for R. Cabrera (Fortaleza) to support savings asserted related to the integration of the DPS sub-agencies.	\$ 429.00	1.5	\$ 643.50
6/15/2017	Wheelock, John	Prepare analysis outlining the Department of Police agency transformation readiness, certification.	\$ 429.00	1.2	\$ 514.80
6/15/2017	Wheelock, John	Update analysis related to certification of readiness prepared by the Department of Public Safety to document updates provided by the agency related to personnel availability to support implementation.	\$ 429.00	0.8	\$ 343.20
6/15/2017	Wheelock, John	Prepare analysis to show the removal of the cost increase in Health Insurance Administration from the budget analysis submitted to PROMESA.	\$ 429.00	0.7	\$ 300.30
6/15/2017	Wheelock, John	Prepare analysis to outline process for the development of the second level for the business cases of the top 12 agencies in Department of Public Safety, Department of Family, Department of Economic Development.	\$ 429.00	0.5	\$ 214.50
6/15/2017	Young, Chris	Meet with G. Portella, M. Gonzalez (both AFAAF), T. Wintner, G. Wells (both McKinsey), R. Marrero, C. Sobrino, E. Sanchez (all GPR) to discuss actions related to personnel, non personnel, externalization savings.	\$ 621.00	1.4	\$ 869.40
6/15/2017	Young, Chris	Prepare analysis of agency business case for Department of Public Safety (DPS) to resolve variances between actual to planned headcount, cost savings.	\$ 621.00	0.6	\$ 372.60
6/15/2017	Young, Chris	Meet with O. Rodriguez, R. Guerra (all Hacienda) to discuss accrual to budget quarterly reporting to assess ability to track rightsizing savings.	\$ 621.00	0.4	\$ 248.40
6/16/2017	Akoto, Yolanda	Update building financial responsibility presentation for PROMESA weekly update based on updated HR resource availability to highlight the budget/operational plans using pragmatic focal areas.	\$ 366.00	2.1	\$ 768.60
6/16/2017	Akoto, Yolanda	Meet with C. Young, R. Ferraro, D. Carey, J. Wheelock, T. Werley (all Deloitte) to discuss key takeaways from the budget/initiatives to identify areas of potential cost savings per PROMESA guidelines.	\$ 366.00	1.4	\$ 512.40
6/16/2017	Akoto, Yolanda	Update analysis of building financial discipline deck to highlight actual savings in terms of headcount/contracts with respect to budget allocations per set guidelines.	\$ 366.00	0.6	\$ 219.60
6/16/2017	Badr, Yasmin	Update presentation for utilizing Agile Digital Technology to assist with the deployment of an electronic tax filing system to increase revenues.	\$ 366.00	2.2	\$ 805.20

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Date	Professional	Description	Rate	Hours	Fees
6/16/2017	Badr, Yasmin	Update presentation on Building Financial Discipline to explain budget reductions/cost savings from FY17 to FY18.	\$ 366.00	2.1	\$ 768.60
6/16/2017	Badr, Yasmin	Develop abbreviated high level overview of using Agile Digital Technology to launch an electronic tax filing system in order to increase revenue.	\$ 366.00	1.9	\$ 695.40
6/16/2017	Badr, Yasmin	Analyze presentation provided Hacienda on IT technology initiatives, goals, metrics to identify inputs related to launching an electronic tax filing system to increase revenue.	\$ 366.00	1.8	\$ 658.80
6/16/2017	Calimano-Colon, Alberto	Develop the Department Health Auction Department Services Process flow to utilize in analysis to identify potential cost savings.	\$ 429.00	2.8	\$ 1,201.20
6/16/2017	Calimano-Colon, Alberto	Update the Department Health Auction Process flowchart based on data provided by the department as part of cost savings initiatives.	\$ 429.00	1.3	\$ 557.70
6/16/2017	Calimano-Colon, Alberto	Update the Department of Health Fund Purchase Program for Minors flowchart based on diagram provided by the Department as part of cost reduction analysis for GPR.	\$ 429.00	2.4	\$ 1,029.60
6/16/2017	Carey, Diana	Meeting with J. Wheelock, D. Saran, (both Deloitte) to discuss key takeaways from the AAFAF FY2018 budget assessment activity, development of actionable next steps to plan for upcoming tasks/deliverables (including business cases).	\$ 507.00	0.3	\$ 152.10
6/16/2017	Carey, Diana	Review report provided by C. Campos (Tourism) on the impact of successful destination marketing organizations (DMO) to identify qualitative benefits to incorporate into the Department de Desarrollo Economico y Comercio (DDEC) DMO externalization business case.	\$ 507.00	0.7	\$ 354.90
6/16/2017	Carey, Diana	Analyze the "Path to Savings Right-Sizing Initiatives Additional Information Request" presentation from the June 15 Oversight Board meeting, to identify which FY2018 budget items from the AAFAF budget request were included as a sample cost savings related to non-personnel right sizing.	\$ 507.00	0.8	\$ 405.60
6/16/2017	Carey, Diana	Develop outline of updates to the Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DDEC) Destination Marketing Organization (DMO) business case to reflect feedback obtained from DDEC officials.	\$ 507.00	1.3	\$ 659.10
6/16/2017	Carey, Diana	Draft email to Y. Rivera (DDEC), L. Umpierre/L. Jove/C. Campos (Tourism) to request the additional information related to how potential revenue savings will be used, to incorporate into Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DDEC) Destination Marketing Organization (DMO) business case to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.7	\$ 354.90

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Date	Professional	Description	Rate	Hours	Fees
6/16/2017	Ferraro, Rick	Lead Deloitte Government Transformation team status call to discuss adjustments to draft "Execution Readiness/Fiscal Discipline" presentation with D Saran, J Wheelock, T Werley (Deloitte) to reflect latest agency status	\$ 375.38	1.7	\$ 638.14
6/16/2017	Ferraro, Rick	Evaluate presentation sent by Fiscal Agent (AFAAF) to Oversight Board on "Path to Savings" to assess potential impact on transformation efforts	\$ 375.38	0.3	\$ 112.61
6/16/2017	Ferraro, Rick	Provide comments on 6/16 version of "Execution Readiness/Fiscal Discipline" with focus on creating line of sight from budgets to implementation actions	\$ 375.38	1.3	\$ 487.99
6/16/2017	Ferraro, Rick	Review transformation status data by agency to develop agenda for Status meeting with I Garcia (Fortaleza)	\$ 375.38	0.7	\$ 262.76
6/16/2017	Ferraro, Rick	Assess status reports from Public Safety agencies in response to request for updates to be used by R Cabrera (Fortaleza) in report to DPS Executive Committee for certification	\$ 375.38	0.6	\$ 225.23
6/16/2017	Ferraro, Rick	Review draft on "Execution Readiness/Fiscal Discipline" drafted by Y Akoto (Deloitte) to provide comments on transformation action plan by agency	\$ 375.38	0.6	\$ 225.23
6/16/2017	Ferraro, Rick	Provide comments on draft "Execution Readiness/Financial Discipline" in preparation for meeting with I Garcia (Fortaleza)	\$ 375.38	0.4	\$ 150.15
6/16/2017	Quails, Mike	Meeting with A. Calimano, V. Valencia, C. Young (all Deloitte) to prepare an outline of activities/next steps on the CFO organization structure in order to reallocate resources to objectives.	\$ 507.00	0.9	\$ 456.30
6/16/2017	Saran, Daljeet	Call with R. Ferrero, J. Wheelock (both Deloitte) to discuss key takeaways from the PROMESA budget deliverable, development of next steps for the following weeks tasks/deliverables.	\$ 546.00	1.3	\$ 682.50
6/16/2017	Saran, Daljeet	Refine the DPS budget summaries for DPS Executive Committee certification of the DPS integration to include in the documentation for readiness / go-live.	\$ 546.00	1.8	\$ 955.50
6/16/2017	Saran, Daljeet	Review DPS weekly status summaries submissions by sub-agencies to include in the documentation for readiness / go-live.	\$ 546.00	1.1	\$ 600.60
6/16/2017	Saran, Daljeet	Create plan to meet with Transformation agencies the week of June 19th to review the AFAAF/PROMESA submission, open items on FY18 budget savings.	\$ 546.00	0.9	\$ 491.40
6/16/2017	Werley, Trey	Prepare analysis on Puerto Rico Industrial Development Company (PRIDCO) FY18 budget savings submission to understand who controls the tax incentives, in order to find out where the agency plans to spend the savings.	\$ 366.00	1.9	\$ 695.40
6/16/2017	Werley, Trey	Prepare analysis on FY18 budget variance templates to identify which agencies included additional initiatives to reach their savings targets, to augment the total identified savings with supporting documentation.	\$ 366.00	1.8	\$ 658.80

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/16/2017	Werley, Trey	Prepare analysis on FY18 budget validation templates to identify which agencies provided footprint reduction, cancelled leases, or decreased rent expense information to reach their savings targets in response to the PROMESA request to substantiate FY18 savings targets.	\$ 366.00	1.8	\$ 658.80
6/16/2017	Werley, Trey	Prepare analysis on major project/initiative information included in the FY18 budget validation submissions to provide a list of initiatives in which each agency is substantiating their savings targets to provide update to PROMESA.	\$ 366.00	1.8	\$ 658.80
6/16/2017	Werley, Trey	Conducted analysis on the Tourism agency budget variance templates, to determine how savings from room tax incentives would be generated, to support the asserted savings with documentation per PR Mandate.	\$ 366.00	1.7	\$ 622.20
6/16/2017	Wheelock, John	Meet with professionals from McKinsey to discuss key takeaways from the budget deliverable in order to develop next steps on future budgetary reporting to assess variances by Transformation sub-agency.	\$ 429.00	1.3	\$ 557.70
6/16/2017	Young, Chris	Review updated request from E&Y/McKinsey regarding Government of Puerto Rico rightsizing data commitments to PROMESA.	\$ 621.00	1.8	\$ 1,117.80
6/16/2017	Young, Chris	Review analysis of outstanding list of agency items for government rightsizing initiatives to develop action steps.	\$ 621.00	0.4	\$ 248.40
6/16/2017	Young, Chris	Prepare analysis of IT right-sizing for R. Maldonado (Hacienda), C. Sobrino (GDB) to identify next steps, needed resources to assess implementation.	\$ 621.00	0.6	\$ 372.60
6/17/2017	Carey, Diana	Review/provide feedback on the Building Financial Discipline presentation, to be used to advise the transformation agencies on how to build financial discipline through implementation plans, targeted business cases, strategic communications.	\$ 507.00	0.4	\$ 202.80
6/17/2017	Wheelock, John	Update the Building Financial Discipline Communications Plan to obtain feedback in advance of communication to all Transformation sub-agencies.	\$ 429.00	1.4	\$ 600.60
6/18/2017	Ferraro, Rick	Review deliverables, including supporting reference materials, related to "execution readiness summary" for meeting with I Garcia (Fortaleza)	\$ 375.38	0.8	\$ 300.30
6/18/2017	Ferraro, Rick	Instruct T Werley (of Deloitte) on requirements for deliverable for use in meeting with I Garcia (Fortaleza) on 6/19 related to agency readiness for transformation execution	\$ 375.38	1.3	\$ 487.99
6/18/2017	Ferraro, Rick	Review 6/17 AAFAF cash flow variance forecast in reporting package to understand how Government Transformation affects cash flow	\$ 375.38	0.3	\$ 112.61
6/18/2017	Quails, Mike	Prepare an initial listing of questions regarding Accrual Process to include risks within the process of accruals.	\$ 507.00	1.7	\$ 861.90



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Date	Professional	Description	Rate	Hours	Fees
6/18/2017	Quails, Mike	Prepared analysis outlining the Accrual process steps, CFO organization structure, in preparation for meeting with the Hacienda finance team including R. Guerra (Hacienda Under Secretary).	\$ 507.00	1.4	\$ 709.80
6/18/2017	Werley, Trey	Created outline of Building Financial Discipline document, to assess the current control environment compared with industry best practices, to enhance Fortaleza's ability to execute PMO for the DDEC/DPS/Familia agency transformations.	\$ 366.00	1.6	\$ 585.60
6/18/2017	Werley, Trey	Meet with R. Ferraro (Deloitte), to identify the key elements of executing PMO, to improve Fortaleza's ability update the current DDEC/DPS/Familia control environment.	\$ 366.00	1.4	\$ 512.40
6/19/2017	Akoto, Yolanda	Meet with I. Garcia, R. Cabrera (Fortaleza) to discuss actionable steps with regard to cost savings related to human resources to comply with PROMESA directives.	\$ 366.00	1.3	\$ 475.80
6/19/2017	Akoto, Yolanda	Meet with I. Garcia, R. Cabrera (both Fortaleza) to discuss approach for enhancing quality of agency workplan data, in order to improve workplan tracking/traceability.	\$ 366.00	1.7	\$ 622.20
6/19/2017	Akoto, Yolanda	Prepare a communication/change management plan to identify areas of improvement for future Government of Puerto Rico communication/change management implementation.	\$ 366.00	2.1	\$ 768.60
6/19/2017	Akoto, Yolanda	Meet with R. Ferraro, J. Wheelock, D. Carey, Y. Badr, T. Werley, D. Saran (all Deloitte) to discuss the government transformation project status update to highlight impact of cost savings initiatives per PR Mandates.	\$ 366.00	1.1	\$ 402.60
6/19/2017	Akoto, Yolanda	Update change management portion of communication/change management presentation based on additional information from R. Ferraro (Deloitte) dated 6/18 related to change management best practices.	\$ 366.00	0.9	\$ 329.40
6/19/2017	Badr, Yasmin	Update Department of Safety implementation plan with data discrepancies related to status of items, timelines, flagged line items for the McKinsey/AAFAF Project Central training with M. Canino (Department of Safety).	\$ 366.00	1.9	\$ 695.40
6/19/2017	Badr, Yasmin	Develop percentage complete projections of expected progress to date based on provided start, end dates in the Department of Safety implementation plan to send to M. Canino (Fortaleza).	\$ 366.00	2.1	\$ 768.60
6/19/2017	Badr, Yasmin	Prepare Department of Economic Development implementation plan's percentage complete projections based on provided statuses to assess efficiency of actual progress, to be sent to Y. Diaz (Department of Economic Development) for review.	\$ 366.00	1.6	\$ 585.60

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Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Badr, Yasmin	Call with Y. Diaz (Department of Economic Development) to discuss expectations for reporting, data tracking, in order to institute weekly real-time reporting for launch of Project Central.	\$ 366.00	0.6	\$ 219.60
6/19/2017	Badr, Yasmin	Draft instructions for the Department of Safety implementation plan on addressing flagged activities, explaining weekly reporting process for reporting package deliverable to I. Garcia (Fortaleza).	\$ 366.00	0.7	\$ 256.20
6/19/2017	Badr, Yasmin	Draft email to M. Canino (Fortaleza) with reporting templates for period for agency to populate with risks, issues highlighting transformation challenges outlining progress on key transformation activities.	\$ 366.00	0.3	\$ 109.80
6/19/2017	Badr, Yasmin	Draft email to M. Santos, F. Rodriguez (all Family) with reporting template for key achievements, upcoming activities for I. Garcia (Fortaleza) to review in the reporting package deliverable to I. Garcia (Fortaleza).	\$ 366.00	0.2	\$ 73.20
6/19/2017	Badr, Yasmin	Prepare presentation with models on personnel, non-personnel costs savings for FY18 to display government-wide cost-savings for use in weekly meeting with I. Garcia (Fortaleza).	\$ 366.00	1.6	\$ 585.60
6/19/2017	Calimano-Colon, Alberto	Update the Department Health process flow of Fund Purchase Program from the Purchase Office/Purchase Department for Minors based on new information gained to utilize for cost savings initiatives.	\$ 429.00	2.6	\$ 1,115.40
6/19/2017	Calimano-Colon, Alberto	Update the Department Health-Deputy Secretary of Administration Auction Process Flow from the Purchase Office/Auction Department based on updated information provided from the Department to utilize in cost reduction analysis for GPR.	\$ 429.00	1.7	\$ 729.30
6/19/2017	Carey, Diana	Update the Building Financial Discipline presentation to outline requirements for an effective business case, to be used when advising the transformation agencies on how to build financial discipline through implementation plans, targeted business cases, strategic communications.	\$ 507.00	1.1	\$ 557.70
6/19/2017	Carey, Diana	Develop plan to assess the status of a transformation agencies' (DPS, DDEC, Familia, OATRH, CSI) execution readiness to prepare for the launch of the Governor's Dashboard.	\$ 507.00	0.8	\$ 405.60
6/19/2017	Carey, Diana	Analyze the overview of Room Tax Act 2003 provided by L. Jove (Tourism) to assess how room tax revenue must be used on tourism-related activities to be incorporated in Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) business case, which outlines potential cost savings.	\$ 507.00	0.2	\$ 101.40
6/19/2017	Carey, Diana	Prepare analysis of the Tourism Company historical financial information provided by L. Jove (Tourism) to incorporate information into business case cost/savings projections.	\$ 507.00	1.5	\$ 760.50

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6/19/2017	Carey, Diana	Analyze the June 16 PROMESA letter to Governor to understand how it affects next steps for support to Fortaleza/transformation agencies.	\$ 507.00	2.4	\$ 1,216.80
6/19/2017	Carey, Diana	Develop slides to incorporate into the Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) business case to reflect information received from L. Jove (Tourism) related to Puerto Rico's historical financial information, in order to project potential savings from Room Tax Revenue growth.	\$ 507.00	1.6	\$ 811.20
6/19/2017	Carey, Diana	Prepare presentation on transformation agency implementation plan, business case progress to share with I. Garcia (Fortaleza - Deputy Secretary of Government), to discuss progress, potential issues, next steps.	\$ 507.00	0.6	\$ 304.20
6/19/2017	Ferraro, Rick	Conference call with D Saran (Deloitte) regarding draft criteria for evaluating quality of transformation agency implementation plans	\$ 375.38	0.5	\$ 187.69
6/19/2017	Ferraro, Rick	Refine outline of document for I Garcia (Fortaleza) on Execution Readiness/Fiscal Discipline as of 6/19.	\$ 375.38	1.7	\$ 638.14
6/19/2017	Ferraro, Rick	Prepare draft of document assessing transformation agency execution readiness for discussion with I Garcia (Fortaleza)	\$ 375.38	1.9	\$ 713.21
6/19/2017	Ferraro, Rick	Make adjustments to presentation draft summarizing execution readiness expectations for meeting with I Garcia (Fortaleza)	\$ 375.38	0.5	\$ 187.69
6/19/2017	Ferraro, Rick	Complete 6/19 version of Execution Readiness/Fiscal Discipline presentation for discussion with I Garcia (Fortaleza)	\$ 375.38	2.1	\$ 788.29
6/19/2017	Ferraro, Rick	Meet with C Cabrera (Fortaleza) to discuss Public Safety (DPS) implementation plan readiness gaps for DPS Executive Committee meeting	\$ 375.38	0.6	\$ 225.23
6/19/2017	Ferraro, Rick	Lead meeting with I Garcia, R Cabrera, Y Roman, F Figueroa (Fortaleza), D Saran, C Young (Deloitte) to review assessment of execution readiness, including detailed plan to increase readiness for measurement to support Governor's Dashboard	\$ 375.38	2.4	\$ 900.90
6/19/2017	Ferraro, Rick	Summarize notes from meeting with I Garcia (Fortaleza) to refine actions aimed to increase readiness for measurement starting 7/1	\$ 375.38	0.6	\$ 225.23
6/19/2017	Quails, Mike	Update CFO organization options presentation to include separate slides indicated differences between option scenarios to highlight impacts of selection.	\$ 507.00	2.2	\$ 1,115.40
6/19/2017	Quails, Mike	Update the organizational options slides to include group Government Wide Service versus Hacienda Departments within the CFO organizational structure presentation to better understand variances between the different areas.	\$ 507.00	1.3	\$ 659.10

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Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Quails, Mike	Review organizational diagrams options with A. Calimano (Deloitte) in order to prepare additional alternatives for the CFO organizational structure presentation.	\$ 507.00	1.2	\$ 608.40
6/19/2017	Quails, Mike	Prepare analysis of government financial reporting process to show key personnel in the financial close process to highlight potential financial reporting structure to be included in the CFO organizational structure presentation.	\$ 507.00	1.2	\$ 608.40
6/19/2017	Quails, Mike	Add structural labels to the organizational option slides within the CFO organizational structure presentation to highlight key attributes.	\$ 507.00	0.9	\$ 456.30
6/19/2017	Saran, Daljeet	Meet with I. Garcia, R. Cabrera (both GPR) regarding PROMESA feedback and discuss follow up actions for respective agencies.	\$ 546.00	1.7	\$ 928.20
6/19/2017	Saran, Daljeet	Meet with I. Garcia, R. Cabrera (both GPR) on readiness for go-live of Governor's dashboard.	\$ 546.00	1.4	\$ 764.40
6/19/2017	Saran, Daljeet	Meet with R. Ferraro (Deloitte) regarding PROMESA feedback with a focus on impact on go forward support to agencies.	\$ 546.00	1.5	\$ 819.00
6/19/2017	Saran, Daljeet	Draft "read me" file for agency work plan updates to focus on changes to milestone status, completion percentages.	\$ 546.00	1.4	\$ 764.40
6/19/2017	Saran, Daljeet	Review discussion materials for I. Garcia, R. Cabrera (GPR) meeting to discuss follow up actions for respective agencies.	\$ 546.00	1.0	\$ 546.00
6/19/2017	Werley, Trey	Meet with I. Garcia, Y. Diaz (both Fortaleza) to discuss the Building Financial Discipline across agencies document, to improve the control projected environment for program oversight execution.	\$ 366.00	2.0	\$ 732.00
6/19/2017	Werley, Trey	Created appendix slides (outstanding questions/next steps) for Building Financial Discipline document, to outline results from implementing initiatives related to payroll, payment tracking/traceability for effective PMO oversight.	\$ 366.00	1.9	\$ 695.40
6/19/2017	Werley, Trey	Created framework for achieving agency execution readiness for Building Financial Discipline presentation, to enable Fortaleza to equip agencies with the right tools/ identify responsible personnel, to execute agency level identified transformation indicatives.	\$ 366.00	1.8	\$ 658.80
6/19/2017	Werley, Trey	Create presentation that outlines the financial line of sight through workplans, targeted business cases, communication plans, in order to focus efforts on effectively communicating these core areas to the transformation agencies.	\$ 366.00	1.8	\$ 658.80
6/19/2017	Werley, Trey	Created communications plan section of the Building Financial Discipline document, to improve communications with agencies, and timely deliverable of services per PROMESA Mandates.	\$ 366.00	1.7	\$ 622.20

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Date	Professional	Description	Rate	Hours	Fees
6/19/2017	Werley, Trey	Create implementation plan section of the Building Financial Discipline document, to focus goals on three core areas to enable Fortaleza to direct agencies on priorities related to agency transformation initiatives.	\$ 366.00	1.6	\$ 585.60
6/19/2017	Werley, Trey	Reviewed Building Financial Discipline document with R. Ferraro (Deloitte), D. Saran (Deloitte) to obtain insights related to budget controls, to improve the PMO environment implemented / managed by Fortaleza.	\$ 366.00	1.2	\$ 439.20
6/19/2017	Wheelock, John	Meeting at Fortaleza with I. Garcia, R. Cabrera (Fortaleza), R. Ferraro, D. Saran, T. Werley, Y. Akoto (Deloitte) to present agency status, roadmap for two week sprint and business cases.	\$ 429.00	3.1	\$ 1,329.90
6/19/2017	Wheelock, John	Prepare documentation to identify key points of feedback obtained from agency leadership on the detailed business case development regarding projected savings, costs, qualitative improvements, implementation measurements.	\$ 429.00	2.3	\$ 986.70
6/19/2017	Wheelock, John	Create final presentation for meeting at Fortaleza with I. Garcia, R. Cabrera (Fortaleza) in order to discuss achieved progress on Transformation savings by agency.	\$ 429.00	1.7	\$ 729.30
6/19/2017	Wheelock, John	Prepare analysis on requirements for business case regarding projected savings, potential obstacles for distribution to major agencies through R. Cabrera (Fortaleza).	\$ 429.00	0.9	\$ 386.10
6/19/2017	Wheelock, John	Create analysis for presentation at Fortaleza with I. Garcia, R. Cabrera (Fortaleza) regarding business case estimated savings, costs to achieve.	\$ 429.00	0.9	\$ 386.10
6/19/2017	Wheelock, John	Meet with T. Werley (Deloitte) to review initial draft of the Dept. of Familia's plan to consolidate the agency's geographic footprint in order to identify key milestones for presentation to I. Garcia (Fortaleza).	\$ 429.00	1.4	\$ 600.60
6/19/2017	Young, Chris	Meet with Hacienda, Fortaleza to discuss outstanding issues with agency consolidation to assess risks, resolutions.	\$ 621.00	2.1	\$ 1,304.10
6/20/2017	Akoto, Yolanda	Meet with D. Saran, Y. Badr (all Deloitte) to discuss outstanding workplan data requests related to milestones, task owners for Department of Public Safety (DPS), in order to update the weekly analysis for I. Garcia (Fortaleza).	\$ 366.00	2.4	\$ 878.40
6/20/2017	Akoto, Yolanda	Meet with Y. Diaz (Fortaleza), Y. Badr (Deloitte) to discuss outstanding workplan data requests related to milestones, task owners for Department of Economic Development (DDEC) in order to update the weekly analysis for I. Garcia (Fortaleza).	\$ 366.00	2.3	\$ 841.80
6/20/2017	Akoto, Yolanda	Meet with Human Resources team leads R. Pagan, D. Torres, J. Amador (Government of Puerto Rico) to discuss updates to be made for implementation plan/way forward, to track deliverable status within Project Central.	\$ 366.00	2.1	\$ 768.60

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Badr, Yasmin	Lead working session with Y. Diaz (Department of Economic Development) to review implementation plan, identify milestones, assign owners, obtain risks/ issues to escalate to assess feasibility of the plan in preparation for Project Central launch.	\$ 366.00	2.8	\$ 1,024.80
6/20/2017	Badr, Yasmin	Update the Integrated Service Centers implementation plan with flagged line items, including data discrepancies related to timelines, status of activities for J. Amador (BIMS) to address during McKinsey/AAFAF Project Central training.	\$ 366.00	1.6	\$ 585.60
6/20/2017	Badr, Yasmin	Develop the Integrated Service Centers' implementation plan percentage complete projections to send to J. Amador (BIMS) for analysis of progress made.	\$ 366.00	1.8	\$ 658.80
6/20/2017	Badr, Yasmin	Update the Administration for Human Resources & Legal Affairs implementation plan with data discrepancies related to start, end dates, flagged line items for R. Pagan (Administration for Human Resources & Legal Affairs) to fix for the reporting package.	\$ 366.00	1.3	\$ 475.80
6/20/2017	Badr, Yasmin	Prepare percentage complete projections of expected progress to date of the Administration for Human Resources & Legal Affairs implementation plan to benchmark actual progress to send to R. Pagan (Administration for Human Resources & Legal Affairs) for review.	\$ 366.00	1.6	\$ 585.60
6/20/2017	Badr, Yasmin	Draft instructions for J. Amador (BIMS) on addressing flagged cells in implementation plan requiring attention for the weekly status reporting process on government transformation.	\$ 366.00	0.1	\$ 36.60
6/20/2017	Badr, Yasmin	Draft instructions for R. Pagan (Administration for Human Resources & Legal Affairs) on addressing flagged cells in implementation plan requiring attention for completing updates to the reporting package deliverable.	\$ 366.00	0.1	\$ 36.60
6/20/2017	Badr, Yasmin	Draft email to J. Amador (BIMS) with reporting template containing information on key activities, risks for government transformation in preparation for McKinsey/AAFAF Project Central training.	\$ 366.00	0.1	\$ 36.60
6/20/2017	Badr, Yasmin	Draft email to R. Pagan (Administration for Human Resources & Legal Affairs) with the reporting template containing key achievements, milestones to evaluate progress to date on government transformation for the Project Central training with McKinsey/AAFAF.	\$ 366.00	0.1	\$ 36.60
6/20/2017	Calimano-Colon, Alberto	Analyze process flows from the Department Health-Deputy Secretary of Administration to identify potential gaps in overall process/potential cost savings for cost savings initiatives.	\$ 429.00	1.6	\$ 686.40

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Carey, Diana	Assess the World Travel Tourism Council Economic Impact 2017 Puerto Rico report to identify Puerto Rico's competitive tourism indicator data to incorporate into Destination Marketing Organization (DMO) business case to assess potential cost savings to Fortaleza.	\$ 507.00	0.4	\$ 202.80
6/20/2017	Carey, Diana	Analyze the Department de Desarrollo Economico y Comercio (DDEC) Fiscal Year 2018 line item budget to identify correlation between the budget, work plan, business case.	\$ 507.00	0.8	\$ 405.60
6/20/2017	Carey, Diana	Update the Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) business case presentation to reflect information received from C. Campos (Tourism) related to DDEC's plan to allocate additional revenue generated towards initiatives that improve the quality of tourism to further drive economic growth.	\$ 507.00	0.7	\$ 354.90
6/20/2017	Carey, Diana	Analyze the World Economic Forum Competitiveness Report (2015) key indicators provided by C. Campos (Tourism) to identify data to incorporate into Destination Marketing Organization (DMO) business case to demonstrate potential cost savings to Fortaleza.	\$ 507.00	1.3	\$ 659.10
6/20/2017	Carey, Diana	Analyze Department of Public Safety (DPS), Policia line item budget to identify linkages to transformation activities/business cases to prepare for meeting with M. Canino (Fortaleza), Department of Public Safety (DPS) "Drivers" to discuss requirements for refining implementation plans, identify potential business cases that will demonstrate budget savings to Fortaleza.	\$ 507.00	0.7	\$ 354.90
6/20/2017	Carey, Diana	Analyze the UNWTO Compendium of Tourism Statistics (2017 edition) provided by C. Campos (Tourism) to identify data to incorporate into Destination Marketing Organization (DMO) business case, to demonstrate potential cost savings to Fortaleza.	\$ 507.00	1.8	\$ 912.60
6/20/2017	Carey, Diana	Analyze the Oxford Economic, Destination Promotion: An Engine of Economic Development (2014) provided by C. Campos (Tourism) to identify data to incorporate into Destination Marketing Organization (DMO) business case, to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.6	\$ 304.20
6/20/2017	Carey, Diana	Analyze Department of Family line item budget to identify linkages to transformation activities/business cases to identify potential business cases that may demonstrate budget savings to Fortaleza.	\$ 507.00	1.6	\$ 811.20



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6/20/2017	Carey, Diana	Analyze the World Bank international tourism key indicators provided by C. Campos (Tourism) to identify data to incorporate into Destination Marketing Organization (DMO) business case to demonstrate potential cost savings to Fortaleza.	\$ 507.00	1.5	\$ 760.50
6/20/2017	Carey, Diana	Meet with R. Ferraro, J. Wheelock (both Deloitte) to discuss plan for delivering Building Financial Discipline presentation to agencies to be used to advise the transformation agencies on how to build financial discipline through implementation plans, targeted business cases, strategic communications.	\$ 507.00	0.2	\$ 101.40
6/20/2017	Ferraro, Rick	Discussion with Y Roman (Fortaleza) to determine escalation path for next steps in CSI initiative	\$ 375.38	0.2	\$ 75.08
6/20/2017	Ferraro, Rick	Meet with Central Human Resources staff (Administrator N Rodriguez, R Pagan, D Herrera, M Franco), J Amador, Y Damaris (BIMS) to discuss requirements for Governor's Dashboard on implementation plans.	\$ 375.38	2.3	\$ 863.36
6/20/2017	Ferraro, Rick	Evaluate remaining steps to complete the data request from Oversight Board due 6/15, including modifications to "next steps work plan" for readiness for Governor's Dashboard	\$ 375.38	0.9	\$ 337.84
6/20/2017	Ferraro, Rick	Refine draft of follow up memo on actions agreed to with R Pagan (Fortaleza) based on outcomes from Central Human Resources (OATRH) meeting on 6/20	\$ 375.38	0.5	\$ 187.69
6/20/2017	Ferraro, Rick	Review 6/19 version of the Execution Readiness/Financial Discipline document to identify government initiative Drivers as they update implementation plans	\$ 375.38	0.4	\$ 150.15
6/20/2017	Ferraro, Rick	Review instruction package for implementation plan enhancement to monitor full scope	\$ 375.38	0.4	\$ 150.15
6/20/2017	Ferraro, Rick	Discuss additions to the 6/20 version of the instructions for implementation plan enhancement with J Wheelock, D Saran (Deloitte) to improve agency compliance	\$ 375.38	0.8	\$ 300.30
6/20/2017	Ferraro, Rick	Modify Instructions for Implementation Plan enhancement document to send to R Pagan (Central Human Resources OATRH)	\$ 375.38	0.8	\$ 300.30
6/20/2017	Ferraro, Rick	Discussion with R Cabrera, M Canino, Y Roman, F Figueroa, I Garcia (Fortaleza) regarding reviews of implementation plans, including business cases for July readiness for Governor's Dashboard reporting	\$ 375.38	0.8	\$ 300.30
6/20/2017	Ferraro, Rick	Draft email on final instructions for implementation plan enhancement to Y Roman (Fortaleza)	\$ 375.38	0.2	\$ 75.08
6/20/2017	Ferraro, Rick	Review Implementation Scorecard from AFAAF in preparation for discussion with I Garcia (Fortaleza)	\$ 375.38	0.4	\$ 150.15
6/20/2017	Ferraro, Rick	Prepare agenda for meeting with Public Safety Driver representatives on 6/21 to clarify weekly implementation status reporting process	\$ 375.38	0.3	\$ 112.61

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Quails, Mike	Update the Appendix of the CFO organizational options presentation to include example charts for additional federal, state, local governments, presentations to provide comments on possible alternatives.	\$ 507.00	1.9	\$ 963.30
6/20/2017	Quails, Mike	Update the Accrual Process presentation to include risk, questions, next steps details based on discussions with the Secretary of Hacienda.	\$ 507.00	1.7	\$ 861.90
6/20/2017	Quails, Mike	Update the Services section of the CFO organizational options presentation to include additional edits to improve informational quality of presentation.	\$ 507.00	1.1	\$ 557.70
6/20/2017	Quails, Mike	Meet with V. Valencia (Deloitte) to providing guidance for updates to the 'balance roll forward' slides within the Accrual Process presentation, for the Secretary of Hacienda.	\$ 507.00	1.1	\$ 557.70
6/20/2017	Quails, Mike	Review 'Appendix A - Additional Detail on Commonwealth Historical Reporting' document for fund reporting details to use in the development of a reporting plan to meet PROMESA requirements.	\$ 507.00	0.9	\$ 456.30
6/20/2017	Saran, Daljeet	Review PROMESA comments/feedback from June 16th relevant to Transformation program to communicate to relevant agencies.	\$ 546.00	1.9	\$ 1,037.40
6/20/2017	Saran, Daljeet	Create Project Central reporting package for June 22nd meeting with AAFAF, OMB representatives.	\$ 546.00	1.8	\$ 982.80
6/20/2017	Saran, Daljeet	Follow up with Familia agency drivers on June 23rd reporting for draft of Governor's Dashboard.	\$ 546.00	1.9	\$ 1,037.40
6/20/2017	Saran, Daljeet	Follow up with DDEC agency champions on June 23rd reporting for draft of Governor's Dashboard.	\$ 546.00	0.8	\$ 436.80
6/20/2017	Saran, Daljeet	Meet with R. Cabrera (Fortaleza) to discuss next steps coming out of the Department of Public Safety (DPS) Executive Meeting to align on business case impacts with changes to agency Transformation workplans.	\$ 546.00	1.3	\$ 709.80
6/20/2017	Saran, Daljeet	Update Project Central reporting package with inputs received from agencies to include information included in agency discussions.	\$ 546.00	1.2	\$ 655.20
6/20/2017	Saran, Daljeet	Discuss with R. Ferraro, J. Wheelock (both Deloitte) the process for alignment of agency budgets to initiatives to work plans .	\$ 546.00	1.1	\$ 600.60
6/20/2017	Werley, Trey	Added PMO milestones into reporting package for Governor's dashboard, to assist with visibility / traceability of milestones / deliverable, to enable PR to timely follow-up with respective agencies for delayed initiatives.	\$ 366.00	1.9	\$ 695.40
6/20/2017	Werley, Trey	Update Governor's dashboard by updating data from latest Project Central extract to provide a current view of all outstanding milestones/deliverables, to enable follow-up/tracking with persons responsible at agencies for compliance per PR mandate.	\$ 366.00	1.8	\$ 658.80

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Date	Professional	Description	Rate	Hours	Fees
6/20/2017	Werley, Trey	Created a project tracker dashboard view in the reporting package for the Governor's dashboard to reduce lead time in generating reports for Fortaleza decision-making, to estimate total effort needed to complete outstanding milestones/deliverables.	\$ 366.00	1.7	\$ 622.20
6/20/2017	Werley, Trey	Created work stream status report from Project Central for Familia, DDEC, DPS, to reduce lead time in generating reports for decision-making, to follow-up with agency personnel to obtain reasons for delayed initiatives.	\$ 366.00	1.6	\$ 585.60
6/20/2017	Werley, Trey	Updated project status in Project Central for Familia, DPS, DDEC to reflect current progress achieved, to enable the focus of resources on agencies with significant delayed milestones/deliverables.	\$ 366.00	1.6	\$ 585.60
6/20/2017	Werley, Trey	Reviewed Project Central updates with D. Saran (Deloitte), to incorporate insights to improve the PMO management/capabilities, to allocate resources to the agencies.	\$ 366.00	0.7	\$ 256.20
6/20/2017	Werley, Trey	Review reporting package for Governor's Dashboard with D. Saran (Deloitte) to incorporate information on resource allocation to the agencies experiencing workplan delays due to manpower shortage.	\$ 366.00	0.7	\$ 256.20
6/20/2017	Wheelock, John	Update the development of the business case on externalizing the marketing organization for the Department of Economic Development based on historical hotel tourism data.	\$ 429.00	2.8	\$ 1,201.20
6/20/2017	Wheelock, John	Develop analysis details for initiatives within each Transformation sub-agency to be targeted for business case development.	\$ 429.00	1.4	\$ 600.60
6/20/2017	Wheelock, John	Update the timeline for transformation agency business cases, communications plans development for presentation to PROMESA in order to assess Transformation activities.	\$ 429.00	1.3	\$ 557.70
6/20/2017	Wheelock, John	Prepare analysis of contracts information by agency for planned reductions from FY17 to FY18 in order to quantify total Transformation Contracts savings.	\$ 429.00	1.1	\$ 471.90
6/20/2017	Wheelock, John	Create consolidated timeline to identify / assess key implementation milestone dates for the business cases by the Transformation sub-agency for presentation to the PROMESA Oversight Board.	\$ 429.00	0.9	\$ 386.10
6/20/2017	Wheelock, John	Meet with R. Ferraro, D. Saran, T. Werley, Y. Badr, Y. Akoto, D. Carey (Deloitte) to finalize timelines, team roles within agencies to identify, quantify cost savings at agency level associated with Transformation initiatives.	\$ 429.00	1.1	\$ 471.90
6/20/2017	Wheelock, John	Determine ownership by Deloitte team member, agency head, Fortaleza liaison in order to plan cost savings goals.	\$ 429.00	0.9	\$ 386.10
6/20/2017	Wheelock, John	Prepare presentation to be used in reaching out to Transformation sub-agencies for workplans, business cases, communications plans.	\$ 429.00	1.7	\$ 729.30

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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Akoto, Yolanda	Meet with J. Lopez, C. Villalba, J. Davila, L. Torres, M. Canino (Fortaleza), D. Carey, R. Ferraro, Y. Badr (Deloitte) to discuss the Department of Public Safety (DPS) business case/implementation plan to identify the need for additional model scenarios.	\$ 366.00	0.7	\$ 256.20
6/21/2017	Akoto, Yolanda	Prepare implementation plan for Department of Education/Family to identify task/subtask ownership, into Project Central tool for overall plan consolidation.	\$ 366.00	1.1	\$ 402.60
6/21/2017	Akoto, Yolanda	Update implementation plan from DDEC to assess order of the three phased implementation approach (Formation/Validation, Design/Plan, Implementation) based on additional information from Y. Diaz (GPR), to update Project Central process per PROMESA requirements.	\$ 366.00	0.9	\$ 329.40
6/21/2017	Badr, Yasmin	Update Project Central interface for Integrated Service Centers to analyze timelines for inclusion in the reporting package deliverable based on information related to implementation plan activity timelines received from J. Amador (BIMS).	\$ 366.00	1.9	\$ 695.40
6/21/2017	Badr, Yasmin	Update Project Central interface for Department of Economic Development based on information received from Y. Diaz (Department of Economic Development) to assess the data in the reporting package deliverable for I. Garcia (Fortaleza).	\$ 366.00	2.1	\$ 768.60
6/21/2017	Badr, Yasmin	Update the Department of Safety's Project Central interface with delayed tasks to reflect decisions from OMB preventing agency progress based on information received from M. Canino (Fortaleza).	\$ 366.00	1.9	\$ 695.40
6/21/2017	Badr, Yasmin	Meet with M. Canino (Fortaleza), all Department of Safety owners, to discuss the process for modifying implementation plans to assess adoption of Project Central for generating future for the weekly reporting package deliverables to I. Garcia (Fortaleza).	\$ 366.00	2.1	\$ 768.60
6/21/2017	Badr, Yasmin	Prepare analysis on progress made on agency transformation based on reports of the 6 sub-agencies of the Department of Safety (periods between May 25th-June 20th, Apr 1- May 25th) to identify consistencies, differences, in the deliverable package.	\$ 366.00	1.6	\$ 585.60
6/21/2017	Badr, Yasmin	Draft email to J. Amador to indicate invalid dates for activities in the implementation plan provided in order to maintain the integrity of the data for inclusion in the reporting package deliverable for I. Garcia (Fortaleza).	\$ 366.00	0.6	\$ 219.60
6/21/2017	Badr, Yasmin	Draft email to M. Canino (Fortaleza) to highlight risky timelines for activities in the implementation plan provided to adjust for feasibility of meeting execution deadlines to reflect progress on key transformation initiatives.	\$ 366.00	0.6	\$ 219.60

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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Badr, Yasmin	Develop presentation explaining the process for modifying the implementation plans, status reporting using Project Central for meeting with M. Canino (Fortaleza), Department of Safety owners per request of R. Cabrera (Fortaleza).	\$ 366.00	2.1	\$ 768.60
6/21/2017	Badr, Yasmin	Draft email to M. Canino (Fortaleza) on status report data for the 6 Department of Safety sub-agencies indicating no progress for the reporting package deliverable.	\$ 366.00	0.6	\$ 219.60
6/21/2017	Calimano-Colon, Alberto	Update process flows from the Department Health-Deputy Secretary of Administration based on new information gained in conversations with the client to utilize in gap analysis in process for cost savings initiatives.	\$ 429.00	1.9	\$ 815.10
6/21/2017	Calimano-Colon, Alberto	Update CFO/CBO Organization Chart Options, including references for the client based on discussions with R. Guerra (Hacienda Undersecretary) in preparation for interphase reporting.	\$ 429.00	2.1	\$ 900.90
6/21/2017	Carey, Diana	Meeting with M. Canino (Fortaleza), Department of Public Safety (DPS) 'Drivers' to discuss requirements for refining implementation plans, identify potential business cases to demonstrate budget savings to Fortaleza.	\$ 507.00	0.6	\$ 304.20
6/21/2017	Carey, Diana	Provide comments on the Building Financial Discipline presentation to outline requirements for an effective business case, to be used when advising the transformation agencies on how to build financial discipline through implementation plans, targeted business cases, strategic communications.	\$ 507.00	0.2	\$ 101.40
6/21/2017	Carey, Diana	Analyze Department of Public Safety (DPS) sub-agency line item budget to identify linkages to transformation activities/business cases to prepare for meeting with M. Canino (Fortaleza), Department of Public Safety (DPS) 'Drivers' to discuss requirements for refining implementation plans, identify potential business cases that will demonstrate budget savings to Fortaleza.	\$ 507.00	0.1	\$ 50.70
6/21/2017	Carey, Diana	Prepare analysis on potential revenue enhancement projections related to increased tourism/average daily stay to incorporate into the cost/savings projections in the Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) business case.	\$ 507.00	1.6	\$ 811.20
6/21/2017	Carey, Diana	Meeting with Y. Diaz (Fortaleza) to discuss the Department de Desarrollo Economico y Comercio (DDEC) business case to identify linkages to the Fiscal Year 18 budget validation activity for the Oversight Board.	\$ 507.00	1.3	\$ 659.10

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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Carey, Diana	Prepare for meeting with Department of Public Safety (DPS) agency drivers on 7/21 to discuss requirements for refining implementation plans, identify potential business cases that will document budgeted savings.	\$ 507.00	0.7	\$ 354.90
6/21/2017	Carey, Diana	Analyze the Governor's letter to financial oversight board in response to the June 16 letter to assess how it affects next steps for support to Fortaleza/transformation agencies.	\$ 507.00	2.4	\$ 1,216.80
6/21/2017	Carey, Diana	Meet with Y. Diaz (Fortaleza) to discuss the Department de Desarrollo Economico y Comercio (DDEC) business case to identify linkages to the Fiscal Year (FY) 2018 budget validation activity by reviewing the data provided by the Oversight Board, including DDEC-specific FY 2018 data.	\$ 507.00	1.6	\$ 811.20
6/21/2017	Carey, Diana	Meet with R. Ferraro (Deloitte) to discuss action items from meeting with M. Canino (Fortaleza), Department of Public Safety (DPS) "Drivers" related to requirements for refining implementation plans that will document budget savings to Fortaleza.	\$ 507.00	0.6	\$ 304.20
6/21/2017	Ferraro, Rick	Meeting with Y Roman (Fortaleza), J Wheelock, D Carey (Deloitte) to review Economic Development business case on outsourcing of Direct Marketing Organization, including need for communication plan to support the transformation	\$ 375.38	0.9	\$ 337.84
6/21/2017	Ferraro, Rick	Meeting with T Hurley, K Blair, A Harris (Deloitte) to discuss potential data usage between Government Transformation agencies related to contracts reviews	\$ 375.38	0.5	\$ 187.69
6/21/2017	Ferraro, Rick	Meeting with Fortaleza Special Assistant A. Delgado to discuss the Contracts work stream for interview/data collection	\$ 375.38	0.3	\$ 112.61
6/21/2017	Ferraro, Rick	Prepare email to F Figueroa Fortaleza, R of Central Human Resources on sources of value creation from Mobilization process to suggest possible improvements to contribute to further savings	\$ 375.38	0.4	\$ 150.15
6/21/2017	Ferraro, Rick	Meet with Y Akoto (Deloitte) to discuss plan for identifying best practices related to attrition, with list of potential actions to consider as part of communication planning	\$ 375.38	0.1	\$ 37.54
6/21/2017	Ferraro, Rick	Meet with F Figueroa (Fortaleza) to assess readiness of Central Human Resources to conduct assessments of reclassified positions	\$ 375.38	0.2	\$ 75.08
6/21/2017	Ferraro, Rick	Modify Weekly Government Transformation status report for presentation to R Maldonado (Hacienda)	\$ 375.38	0.3	\$ 112.61
6/21/2017	Ferraro, Rick	Assist T Werley, C Young, D Saran (Deloitte) to identify possible sources of savings to mitigate the loss of rum tax savings	\$ 375.38	0.8	\$ 300.30
6/21/2017	Ferraro, Rick	Prepare agenda topics for meeting with Public Safety representatives regarding transformation workplan requirements	\$ 375.38	0.7	\$ 262.76

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6/21/2017	Ferraro, Rick	Meet with M Canino (Fortaleza), Public Safety 'Drivers', to discuss requirements for upgrading implementation plans, including potential additional business cases needed to document potential budgeted saving .	\$ 375.38	2.2	\$ 825.83
6/21/2017	Ferraro, Rick	Discuss status with I Garcia (Fortaleza), D Saran (Deloitte) of next steps on Governor's Dashboard in anticipation of meeting with AFAAF, OMB, Hacienda	\$ 375.38	0.2	\$ 75.08
6/21/2017	Quails, Mike	Update CFO organizational structure presentation based on comments from R. Guerra (Hacienda Under Secretary) to reconcile differences from prior updates.	\$ 507.00	2.7	\$ 1,368.90
6/21/2017	Quails, Mike	Update PROMESA Financial Reporting Brief with C. Young (Deloitte) comments following meetings from the week of 6/5/17.	\$ 507.00	2.3	\$ 1,166.10
6/21/2017	Quails, Mike	Update the CFO organizational structure presentation to include Chris Young's (Deloitte) edits to the structural options to illustrate alternative structures.	\$ 507.00	2.1	\$ 1,064.70
6/21/2017	Quails, Mike	Revise the CFO organizational structure presentation to include new reference organizational structures for better organizational flow of presentation.	\$ 507.00	1.7	\$ 861.90
6/21/2017	Quails, Mike	Capture notes covering updates to CFO organizational slides from prior day's conversation with R. Guerra (Hacienda Under Secretary) to prepare for changes necessary to presentation.	\$ 507.00	1.2	\$ 608.40
6/21/2017	Quails, Mike	Update the CFO organizational structure presentation based on discussion with C. Young, A. Calimano (both Deloitte) to incorporate suggested edits	\$ 507.00	1.1	\$ 557.70
6/21/2017	Saran, Daljeet	Review the reporting dashboard received from AAFAP/McKinsey to assess the data availability from Project Central.	\$ 546.00	1.1	\$ 600.60
6/21/2017	Saran, Daljeet	Summarize feedback for I. Garcia's review (GPR) from the reporting dashboard received from AAFAP/McKinsey related to contract savings.	\$ 546.00	0.8	\$ 436.80
6/21/2017	Saran, Daljeet	Review the Department of Public Safety sub-agency FY18 budget savings submissions to PROMESA, in order to determine savings related to transformation workplan to integrate the sub-agencies.	\$ 546.00	1.4	\$ 764.40
6/21/2017	Saran, Daljeet	Review the Department of Family sub-agency FY18 budget savings submissions to PROMESA, in order to determine Contract savings related to transformation workplan.	\$ 546.00	1.9	\$ 1,037.40
6/21/2017	Saran, Daljeet	Review the Department of Economic Development (DDEC) sub-agency FY18 budget savings submissions to PROMESA, in order to determine Facilities savings related to transformation workplan.	\$ 546.00	1.5	\$ 819.00
6/21/2017	Saran, Daljeet	Develop budget analysis to show addressable savings by transformation agencies vs. their saving target(s) from Fiscal plan.	\$ 546.00	2.3	\$ 1,255.80



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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Werley, Trey	Meet with J. Amador (consultant), J. Wheelock (Deloitte), Familia representatives to discuss Familia's business case/implementation plan to increase cost-savings impact for the agency.	\$ 366.00	2.0	\$ 732.00
6/21/2017	Werley, Trey	Update the Governors reporting package with the latest extract from Project Central, to facilitate awareness of in-flight projects related to the transformation of DDEC/DPS/Familia/CSI/Education/Corrections.	\$ 366.00	1.9	\$ 695.40
6/21/2017	Werley, Trey	Developed agency level tracker to capture status of responses to PROMESA request on budgets to enable timely follow-up with agencies to comply with PR Mandate.	\$ 366.00	1.8	\$ 658.80
6/21/2017	Werley, Trey	Investigate details on \$115MM decrease in PRIDCO's budget due to the rum tax, to assess the agency's credibility on their claimed savings initiatives, to assess total asserted savings suggested by the agency.	\$ 366.00	1.7	\$ 622.20
6/21/2017	Werley, Trey	Meet with J. Wheelock (Deloitte), J. Amador, to discuss the asserted savings through CSI implementation, to include in the PR total savings dashboard for weekly update to R. Maldonado (Hacienda) .	\$ 366.00	1.4	\$ 512.40
6/21/2017	Werley, Trey	Meet with Y. Badr, D. Saran (Deloitte), to discuss updates to Project Central tool, as well as to the Governor's Dashboard, to improve project level forecast as well as to optimize resources to agencies currently experiencing significant implementation delays.	\$ 366.00	1.2	\$ 439.20
6/21/2017	Wheelock, John	Create analysis of addressable savings for Familia to create supporting business cases in footprint consolidation for presentation to PROMESA.	\$ 429.00	1.8	\$ 772.20
6/21/2017	Wheelock, John	Create analysis of addressable savings for Department of Public Safety to create supporting business cases for presentation to PROMESA.	\$ 429.00	1.6	\$ 686.40
6/21/2017	Wheelock, John	Create framework to outline the potential impact of the consolidation of sub-agencies within the Department of Familia, including reduction of geographic footprint.	\$ 429.00	1.7	\$ 729.30
6/21/2017	Wheelock, John	Create business case framework for future development of execution order agencies aiming to save costs in FY18 for Economic Development.	\$ 429.00	1.5	\$ 643.50
6/21/2017	Wheelock, John	Develop budget analysis showing total addressable savings by transformation agencies for targeting Contracts, Facilities, Personnel.	\$ 429.00	2.8	\$ 1,201.20
6/21/2017	Wheelock, John	Meet with J. Amador (Dept. of Familia), E. Alfaro (Dept. of Familia), T. Werley (Deloitte) to discuss business case creation to assess the methodology to be used to support the business case for agency office integration.	\$ 429.00	1.4	\$ 600.60

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Date	Professional	Description	Rate	Hours	Fees
6/21/2017	Wheelock, John	Meet with F. Santiago (Fortaleza) regarding Familia business case development combined with communications plans for presentation to PROMESA.	\$ 429.00	0.7	\$ 300.30
6/21/2017	Young, Chris	Meet with Government of Puerto Rico, AAFAF, CIO to discuss the use of the governors dashboard for initiative reporting.	\$ 621.00	1.6	\$ 993.60
6/21/2017	Young, Chris	Prepare analysis on savings initiatives being reported by agencies to provide an update to PROMESA.	\$ 621.00	1.3	\$ 807.30
6/21/2017	Young, Chris	Update analysis on DPS, DDEC, Familia on business cases to assess variances in expected overtime pay versus actual.	\$ 621.00	0.4	\$ 248.40
6/22/2017	Akoto, Yolanda	Meet with D. Saran, C. Young, D. Carey, R. Ferraro, Y. Badr, J. Wheelock (all Deloitte) to discuss current business use cases as well as human resource deliverables, to identify compliance deficiencies per PR mandates.	\$ 366.00	1.2	\$ 439.20
6/22/2017	Badr, Yasmin	Develop cumulative executive summary report containing highlights of issues, risks, achievements for the 6 transformation agencies/scope areas for I. Garcia (Fortaleza) to review.	\$ 366.00	1.8	\$ 658.80
6/22/2017	Badr, Yasmin	Develop presentation with Project Central launch strategy, training roll-out plan for use in meeting with I. Garcia (Fortaleza).	\$ 366.00	2.3	\$ 841.80
6/22/2017	Badr, Yasmin	Develop document repository in Project Central for the 6 transformational agencies/scope areas to centralize the government transformation agency data in preparation for Project Central launch.	\$ 366.00	1.6	\$ 585.60
6/22/2017	Badr, Yasmin	Review updated implementation plan provided by R. Pagan (Administration for Human Resources & Legal Affairs) to update the existing implementation plan in Project Central with deviations from original plan.	\$ 366.00	1.3	\$ 475.80
6/22/2017	Calimano-Colon, Alberto	Update process flows from the Department Health-Deputy Secretary of Administration based on information gained in conversations with the client to utilize in gap analysis in process for cost savings initiatives.	\$ 429.00	2.4	\$ 1,029.60
6/22/2017	Carey, Diana	Prepare analysis to reconcile the FY2018 budget summary provided by C. Sobrino (GPR) with the worksheets sent out to Agencies for comment as part of the AAFAF request, to identify discrepancies in cost savings calculations.	\$ 507.00	1.9	\$ 963.30
6/22/2017	Carey, Diana	Develop matrix of data received from transformation agencies related to total addressable spend, specific initiatives to reduce costs (Contracts, Real Estate, Mobilization of Personnel, etc.), estimated savings from the initiatives.	\$ 507.00	2.4	\$ 1,216.80

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Date	Professional	Description	Rate	Hours	Fees
6/22/2017	Carey, Diana	Develop reporting package of data received from transformation agencies related to total addressable spend, specific initiatives to reduce costs (Contracts, Real Estate, Mobilization of Personnel, etc.), estimated savings from the cost initiatives.	\$ 507.00	2.6	\$ 1,318.20
6/22/2017	Carey, Diana	Draft email to M. Canino (Fortaleza) to outline follow-up action items resulting from the meeting with Department of Public Safety (DPS) "Drivers" on requirements for refining implementation plans to identify potential business cases that will document budgeted savings.	\$ 507.00	0.8	\$ 405.60
6/22/2017	Ferraro, Rick	Phone call with D Carey (Deloitte) to debrief on meeting of 6/21 with Public Safety representatives regarding adjustments to business case analysis/assumptions, follow up actions	\$ 375.38	0.4	\$ 150.15
6/22/2017	Ferraro, Rick	Assess data from Y Roman (Fortaleza) to determine significance for Government Transformation efforts regarding Economic Development	\$ 375.38	0.3	\$ 112.61
6/22/2017	Quails, Mike	Update CFO organizational structure presentation based on discussion with H. Marquez (Deloitte) to include suggested changes from tax perspective.	\$ 507.00	1.9	\$ 963.30
6/22/2017	Quails, Mike	Summarize manual versus system accruals, reconciliation errors, notes from this weeks meeting with the Hacienda finance team to highlight key issues.	\$ 507.00	2.6	\$ 1,318.20
6/22/2017	Quails, Mike	Meet with R. Guerra (Hacienda Under Secretary), A. Calimano (Deloitte) to capture Agency PeopleSoft system information for the system teams, to prepare an assessment.	\$ 507.00	1.3	\$ 659.10
6/22/2017	Saran, Daljeet	Review reporting package for Governor's Dashboard with T. Werley (Deloitte) to provide inputs for improvement.	\$ 546.00	1.9	\$ 1,037.40
6/22/2017	Saran, Daljeet	Develop presentation for C. Sobrino (GPR) to demonstrate Transformation Agencies savings related to contracts, facilities, consolidation.	\$ 546.00	2.2	\$ 1,201.20
6/22/2017	Saran, Daljeet	Updated agency response tracker to show which agencies have not responded to the PROMESA request on budget related questions.	\$ 546.00	1.7	\$ 928.20
6/22/2017	Saran, Daljeet	Review supporting information provided by agency to quantify decrease in PRIDCO's budget due to changes in rum tax.	\$ 546.00	1.4	\$ 764.40
6/22/2017	Saran, Daljeet	Discuss improvements with Y. Badr, T. Werley (both Deloitte) to update Project Central reporting package for the Governor's Dashboard.	\$ 546.00	1.8	\$ 982.80
6/22/2017	Werley, Trey	Created master workbook of all templates received from agencies to create a single data repository of all approvals, in connection with tracking FY18 savings.	\$ 366.00	1.9	\$ 695.40
6/22/2017	Werley, Trey	Update Project Central agency tracker for all agencies to include responsible personal information, streamline allocation of responsibilities within agency, timely contact agencies personnel.	\$ 366.00	1.8	\$ 658.80

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6/22/2017	Werley, Trey	Created package with all facilities information received from three GPR agencies (Familia, DPS, DDEC), to allocate total asserted savings to individual facilities, to request agencies to investigate the potential of additional savings for non-identified facilities.	\$ 366.00	1.6	\$ 585.60
6/22/2017	Werley, Trey	Completed a quality assurance check on the master workbook of all agency against received templates/latest submissions, to ensure the coverage of all agencies across identified savings, prior to sending the list of agencies to PROMESA for update to the weekly status deck.	\$ 366.00	1.5	\$ 549.00
6/22/2017	Werley, Trey	Prepare analysis to identify agencies with budget information as of 6/15 that was not in line OMB's budget to determine which agencies to request additional documentation/reasons for divergence, to update the tracker with a revised view of consolidated savings.	\$ 366.00	1.2	\$ 439.20
6/22/2017	Wheelock, John	Prepare analysis of agency budgets by line item to identify savings requiring templates for contracts, projects, facilities for Department of Public Safety.	\$ 429.00	2.1	\$ 900.90
6/22/2017	Wheelock, John	Prepare analysis of detailed savings with underlying detail for the Department of Familia to determine if savings are from cancelled contracts, consolidation projects, or facilities reductions.	\$ 429.00	1.7	\$ 729.30
6/22/2017	Wheelock, John	Prepare analysis to assess the consolidated FY18 agency budget submissions to identify key pillars of business case developments for presentation to I. Garcia (Fortaleza).	\$ 429.00	1.2	\$ 514.80
6/22/2017	Wheelock, John	Analyze agency budget submissions to quantify business case savings, revenue streams for presentation to I. Garcia (Fortaleza).	\$ 429.00	2.2	\$ 943.80
6/22/2017	Wheelock, John	Develop analysis package at Development Bank to outline key pillars of transformation business case for presentation to PROMESA Oversight Board.	\$ 429.00	2.9	\$ 1,244.10
6/22/2017	Wheelock, John	Meet with D. Saran, T. Werley, D. Carey, Y. Akoto, Y. Badr (Deloitte) to discuss next steps in the creation of a reporting package for presentation to PROMESA on FY18 budget agency savings.	\$ 429.00	1.2	\$ 514.80
6/22/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss status, next steps for Fortaleza to present progress of transformation agency budget savings to AFAAF.	\$ 621.00	1.8	\$ 1,117.80
6/22/2017	Young, Chris	Review analysis of agency planned budget cuts to assess impact of shared services amongst agencies.	\$ 621.00	1.4	\$ 869.40
6/23/2017	Akoto, Yolanda	Prepare analysis of CSI Implementation plan (Vieques, San Juan Minillas, Maricao, Aguada) to assess deliverable completion percentage based on expected end dates for input into Project Central tracking tool.	\$ 366.00	1.4	\$ 512.40

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6/23/2017	Akoto, Yolanda	Prepare CSI Implementation plan (Bayamon, San Juan, Moca, San Sebastian, Yauco) to assess expected end dates, risks, resolutions to present to I. Garcia (Fortaleza).	\$ 366.00	1.6	\$ 585.60
6/23/2017	Akoto, Yolanda	Meet with C. Young, R. Ferraro, D. Carey, Y. Badr, D. Saran, to discuss progress on Project Central implementation plan data inputs for three umbrella agencies (HR, DDEC, DPS), to assess human resource requirements, system upgrade/ modules timelines.	\$ 366.00	0.7	\$ 256.20
6/23/2017	Akoto, Yolanda	Meet with C. Sobrino (Government of Puerto Rico) to discuss the requirements from PROMESA/Financial Board to identify gaps in the information/data against expected agency progress.	\$ 366.00	0.4	\$ 146.40
6/23/2017	Badr, Yasmin	Update agency readiness tracker to reflect outstanding timeline, milestone data to date by agency required for Project Central launch in order to visualize agency readiness to adopt Project Central.	\$ 366.00	2.2	\$ 805.20
6/23/2017	Badr, Yasmin	Call with C. Sobrino (Hacienda) regarding high-level overview of the Project Central tool, integrations with the Governor's Dashboard in order to assess future agency real-time reporting on government transformation.	\$ 366.00	1.2	\$ 439.20
6/23/2017	Badr, Yasmin	Assign owners in Project Central to activities for the 6 transformation agencies/ scope areas to institute accountability for activities in the reporting package for I. Garcia (Fortaleza).	\$ 366.00	1.3	\$ 475.80
6/23/2017	Badr, Yasmin	Meet with Y. Diaz (Department of Economic Development (DDEC)) to follow-up on Project Central status report request, in order to relay risks, issues to I. Garcia (Fortaleza) in 6/23 workplan analysis deliverable.	\$ 366.00	0.4	\$ 146.40
6/23/2017	Badr, Yasmin	Draft email to Y. Diaz (Department of Economic Development) requesting user information for agency's Project Central User IDs in order to gain system access to update the implementation plan activities.	\$ 366.00	0.4	\$ 146.40
6/23/2017	Badr, Yasmin	Update chart that outlines agency transformation sponsors/drivers to include individuals for Departments of Family, Public Safety (DPS), Economic Development (DDEC) based on feedback received from C. Sobrino (Hacienda) to restructure the pillars to reflect the responsibilities of the sponsors drivers to track accountability against those metrics.	\$ 366.00	0.3	\$ 109.80
6/23/2017	Badr, Yasmin	Draft email to M. Canino (Department of Safety) to check provided employee's information required for Project Central access in order to update implementation plan activities in Project Central for real-time weekly reporting.	\$ 366.00	0.2	\$ 73.20

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6/23/2017	Calimano-Colon, Alberto	Develop draft of Government of Puerto Rico accounts payable process flow charts to use in analysis of cost savings opportunities as part of the cost reduction initiative.	\$ 429.00	2.1	\$ 900.90
6/23/2017	Carey, Diana	Update reporting package of data received from transformation agencies (to include data from Department of Public Safety) related to total addressable spend, specific initiatives to reduce costs (Contracts, Real Estate, Mobilization of Personnel, etc.), estimated savings from the initiatives.	\$ 507.00	0.4	\$ 202.80
6/23/2017	Ferraro, Rick	Call with C Young, D Saran (Deloitte) to discuss status of remaining outstanding data request information from agencies to date, including plan for data collection	\$ 375.38	0.6	\$ 225.23
6/23/2017	Ferraro, Rick	Phone call with R Pagan (Central Human Resources) to answer questions about implementation modifications to plans for Mobilization initiative	\$ 375.38	0.7	\$ 262.76
6/23/2017	Ferraro, Rick	Conference call J Lopez (Policia) to discuss adjusted plan for business case preparation, including identification of additional resources required.	\$ 375.38	0.8	\$ 300.30
6/23/2017	Ferraro, Rick	Analyze updated schedule distributed on 6/22 on budget validation with agency, category views	\$ 375.38	0.2	\$ 75.08
6/23/2017	Ferraro, Rick	Prepare email to Y Akoto (Deloitte) summarizing best practices on attrition management/enableness for inclusion in Communications planning	\$ 375.38	0.1	\$ 37.54
6/23/2017	Ferraro, Rick	Prepare email to J Lopez (Policia) to summarize the need for business case modification related to budget adherence for Superintendent of Policia, M Hernandez, Deputy Secretary R Martinez	\$ 375.38	0.6	\$ 225.23
6/23/2017	Ferraro, Rick	Modify instructions for Implementation Planning for R Pagan (Central Human Resources) for future use with other agencies	\$ 375.38	0.5	\$ 187.69
6/23/2017	Ferraro, Rick	Participate in call with C Sobrino (GDB) to discuss potential savings opportunities from Government Transformation actions	\$ 375.38	0.4	\$ 150.15
6/23/2017	Quails, Mike	Meet with J. Russe (Hacienda) to discuss obtaining system documentation plus accrual process details for inclusion in the PROMESA Brief to better understand systems operations.	\$ 507.00	1.7	\$ 861.90
6/23/2017	Quails, Mike	Review the accounting system setup including training materials for the PeopleSoft assessment to better understand system process for preparation of presentation.	\$ 507.00	0.9	\$ 456.30
6/23/2017	Saran, Daljeet	Create Project Central work plan reporting package to be distributed to I. Garcia, R. Cabrera, Y. Diaz (all from Fortaleza) to update on Transformation agency (DDEC, DPS, Familia, OATRH, CSI) progress for week ending June 23rd.	\$ 546.00	2.3	\$ 1,255.80
6/23/2017	Saran, Daljeet	Review DPS June 23rd agency status report to understand recent accomplishments, address key risks/issues.	\$ 546.00	1.4	\$ 764.40

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6/23/2017	Saran, Daljeet	Review DDEC June 23rd agency status report to understand recent accomplishments, address key risks/issues.	\$ 546.00	1.3	\$ 709.80
6/23/2017	Saran, Daljeet	Review Familia June 23rd agency status report to understand recent accomplishments, address key risks/issues.	\$ 546.00	1.7	\$ 928.20
6/23/2017	Saran, Daljeet	Review OATRH June 23rd agency status report to understand recent accomplishments, address key risks/issues.	\$ 546.00	0.4	\$ 218.40
6/23/2017	Saran, Daljeet	Review CSI June 23rd agency status report to understand recent accomplishments, address key risks/issues.	\$ 546.00	0.9	\$ 491.40
6/23/2017	Werley, Trey	Created analysis showing largest decreases by expense category for the Dept. of Transportation, to provide to other agencies to enable them to identify cost savings on par with DOT savings for similar categories.	\$ 366.00	1.9	\$ 695.40
6/23/2017	Werley, Trey	Summarize budget data received from agencies to display largest decreases, to share with all agencies, to encourage agencies to investigate similar cost savings categories to discover additional savings.	\$ 366.00	1.9	\$ 695.40
6/23/2017	Werley, Trey	Worked on CSI information in Project Central tool by coordinating with J. Amador (Familia consultant), to create site start dates/site end dates, to optimize resourcing for the CSI transformation.	\$ 366.00	1.7	\$ 622.20
6/23/2017	Werley, Trey	Updated reporting package for Governor's Dashboard with latest extract from Project Central, to update timelines associated with outstanding milestones/deliverables, to obtain supporting feedback for delayed initiatives from respective PMO agency sponsors.	\$ 366.00	1.5	\$ 549.00
6/23/2017	Young, Chris	Meet with C. Sobrino (GDB) to discuss open items for transformation agencies (DPS, Familia, DDEC) data integrity, Project Central adoption rates for agencies.	\$ 621.00	1.3	\$ 807.30
6/26/2017	Akoto, Yolanda	Meet with I. Garcia, R. Cabrera, Y. Roman (Fortaleza) to discuss transformation status milestones for Business Cases, Human Resources transformation, Project Central for updates as of 6/26, to update action plan timelines per PR Mandates.	\$ 366.00	2.1	\$ 768.60
6/26/2017	Akoto, Yolanda	Prepare client status meeting agenda to identify transformation status milestones for Business Cases, HR mobilization for weekly status meeting for presentation to I. Garcia, R. Cabrera, Y. Diaz (Fortaleza).	\$ 366.00	1.1	\$ 402.60
6/26/2017	Badr, Yasmin	Draft email to R. Pagan (Central Human Resources (OATRH)) for required information to grant access to new Project Central users in order to update implementation plan activities directly in Project Central.	\$ 366.00	0.3	\$ 109.80



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6/26/2017	Badr, Yasmin	Call with J. Amador (BIMS) discussing I. Garcia's (Fortaleza) request for government employee point of contact responsibilities to update, manage the implementation plan for Integrated Service Centers in Project Central to address I. Garcia's (Fortaleza) security concerns.	\$ 366.00	0.3	\$ 109.80
6/26/2017	Badr, Yasmin	Review updated implementation plan for the Administration for Human Resources & Legal Affairs provided by R. Pagan (Administration for Human Resources & Legal Affairs) to identify differences, obtain approval from I. Garcia (Fortaleza) for changes to maintain integrity of the data.	\$ 366.00	1.3	\$ 475.80
6/26/2017	Badr, Yasmin	Call with J. Amador (BIMS) to discuss Administration for Human Resources & Legal Affairs Single Employer timeline variances to updated implementation plan.	\$ 366.00	0.8	\$ 292.80
6/26/2017	Badr, Yasmin	Update presentation on Project Central launch strategy, training roll-out plan, for a new launch date based on feedback provided by R. Ferraro (Deloitte) in preparation for meeting with I. Garcia (Fortaleza).	\$ 366.00	0.8	\$ 292.80
6/26/2017	Badr, Yasmin	Meet with I. Garcia (Fortaleza), R. Cabrera (Fortaleza) to discuss Project Central launch, training roll-out schedule, transition to online reporting for implementation of weekly reporting to Fortaleza, Governor R. Rossello.	\$ 366.00	1.8	\$ 658.80
6/26/2017	Badr, Yasmin	Prepare the Administration for Human Resources & Legal Affairs' implementation plan's percentage complete projections to send to R. Pagan (Administration for Human Resources & Legal Affairs) for updates for the package deliverable.	\$ 366.00	1.8	\$ 658.80
6/26/2017	Badr, Yasmin	Develop percentage complete projections based on reported timelines in the Department of Safety implementation plan to send to M. Canino (Department of Safety) to benchmark actual progress against planned.	\$ 366.00	1.9	\$ 695.40
6/26/2017	Carey, Diana	Prepare analysis to assess data needs for discussion with Department of Public Safety (DPS) leadership on efforts to reduce costs/transform the agency to consider future business case topics in lieu of the police mobilization business case, which no longer estimates significant cost savings.	\$ 507.00	0.6	\$ 304.20
6/26/2017	Carey, Diana	Meet with I. Garcia, Y. Diaz, R. Cabrera (all Fortaleza) to discuss progress on various initiatives, including transformation agency (DPS, DDEC, Familia) business cases, in order to identify next steps, potential issues, needed coordination with the agencies.	\$ 507.00	1.5	\$ 760.50
6/26/2017	Carey, Diana	Review/provide input on Government Transformation Update document (prepared by R. Ferraro - Deloitte), outlining progress/issues on business cases, implementation work plan to aid discussion with I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	1.0	\$ 507.00

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6/26/2017	Carey, Diana	Review list of nine proposed Department of Public Safety (DPS) business cases identified by DPS Executive Committee (provided by M. Canino, Fortaleza) to assess data needs for "Level 2: Detailed Estimate" cost/savings models.	\$ 507.00	1.8	\$ 912.60
6/26/2017	Carey, Diana	Evaluate list of follow-up items from meeting with I. Garcia (Fortaleza - Deputy Secretary of Government) to consider next steps on business case development to demonstrate estimated cost savings of transformation agency activities to Fortaleza.	\$ 507.00	0.6	\$ 304.20
6/26/2017	Ferraro, Rick	Prepare agenda for weekly Government Transformation status meeting with I Garcia, R Cabrera, F Figueroa, Y Roman (Fortaleza) to discuss agency progress	\$ 375.38	0.9	\$ 337.84
6/26/2017	Ferraro, Rick	Assess Central Human Resources (OATRH) implementation plan to identify areas for improvement in preparation for call with R Pagan (Central Human Resources)	\$ 375.38	0.6	\$ 225.23
6/26/2017	Ferraro, Rick	Conference call with R Pagan (OATRH) to discuss potential improvements to Central Human Resource (OATRH), including Mobilization initiative implementation plan	\$ 375.38	0.7	\$ 262.76
6/26/2017	Ferraro, Rick	Assess 6/26 version of Public Safety business case to provide comments on adequacy against requirements	\$ 375.38	0.1	\$ 37.54
6/26/2017	Ferraro, Rick	Conference call with J Wheelock (Deloitte) to confirm facts of Public Safety business case to determine appropriate response to request from R Cabrera (Fortaleza) for documentation of transformation efforts	\$ 375.38	0.3	\$ 112.61
6/26/2017	Ferraro, Rick	Respond to emails from J Lopez (Department of Police) regarding assumptions in draft business case on moving officers to patrol	\$ 375.38	0.5	\$ 187.69
6/26/2017	Ferraro, Rick	Conduct weekly Government Transformation status meeting with I Garcia, Y Roman, F Figueroa, R Cabrera (Fortaleza), J Wheelock, D Carey (Deloitte) to discuss agency progress on workplan milestones as of 6/23	\$ 375.38	1.7	\$ 638.14
6/26/2017	Ferraro, Rick	Revised Deloitte Government Transformation action items to reflect completed implementation actions from Weekly status meeting on 6/26	\$ 375.38	0.7	\$ 262.76
6/26/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, M. Quails, J. McLean, S. Sundaram, A. Calimano) to discuss questionnaire related to current reporting from PeopleSoft 7.5(PRIFAS) platform, to prepare for the functional/system discovery meeting with R. Guerra (Hacienda).	\$ 366.00	0.9	\$ 329.40
6/26/2017	Kim, Nancy Hyunmi	Review analysis of PeopleSoft 7.5 (PRIFAS) system documents provided by Hacienda, to assess the overall system capabilities, to include in the final Financial Transformation deliverable to be presented to R. Guerra (Hacienda).	\$ 366.00	0.8	\$ 292.80

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6/26/2017	Kim, Nancy Hyunmi	Prepare analysis of PRIFAS findings to assess the gaps and related issues that would need to be addressed, to meet the PROMESA reporting requirements.	\$ 366.00	1.5	\$ 549.00
6/26/2017	Kim, Nancy Hyunmi	Create an action plan to develop a list of PeopleSoft financials reporting processes along with additional platform/system/controls related questions for the SIFDE (PeopleSoft 9.1) system at the Department of Education.	\$ 366.00	1.4	\$ 512.40
6/26/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, M. Quails, J. McLean, S. Sundaram, A. Calimano) along with Hacienda team (R. Guerra, J. Torres) to review PeopleSoft 7.5 (PRIFAS) system agency interface reconciliation details including payroll for identifying deficiencies.	\$ 366.00	2.2	\$ 805.20
6/26/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, M. Quails, J. McLean, S. Sundaram, A. Calimano), Hacienda team (R. Guerra, J. Torres, F. Morales) to obtain the PeopleSoft 7.5 (PRIFAS) functional system capabilities, to include in the Finance transformation initiative proposal to be presented to R. Maldonado (Hacienda).	\$ 366.00	2.1	\$ 768.60
6/26/2017	Kim, Nancy Hyunmi	Prepare analysis of year end PeopleSoft 7.5(PRIFAS) Agency interface reconciliation issues as well as to understand the improvements needed to optimize the reconciliation process, to be presented to R. Maldonado (Hacienda).	\$ 366.00	0.4	\$ 146.40
6/26/2017	McLean, John	Meet with R. Guerra, J. Torres (all Hacienda), V. Soran, N. Kim, S. Sundaram, M. Quails, A. Calimano (all Deloitte) to discuss PeopleSoft 7.5 (PRIFAS) agency implementation/interfaces, reconciliation issues, payroll modules to prepare an initial system assessment draft based on industry best practices.	\$ 546.00	2.2	\$ 1,201.20
6/26/2017	McLean, John	Meet with V. Soran, N. Kim, S. Sundaram, M. Quails, A. Calimano (Deloitte), R. Guerra, J. Torres, F. Morales (all Hacienda) to discuss PeopleSoft 7.5 (PRIFAS) functional system discovery in order to assess the overall system functionality, reporting capabilities.	\$ 546.00	2.1	\$ 1,146.60
6/26/2017	McLean, John	Prepare analysis of PeopleSoft 7.5 processing to identify gaps to meet PROMESA reporting requirements.	\$ 546.00	1.6	\$ 873.60
6/26/2017	McLean, John	Prepare an analysis of system/infrastructure with the Mental Health agency to assess overall system functionality, reporting capabilities.	\$ 546.00	1.3	\$ 709.80
6/26/2017	McLean, John	Update analysis on PeopleSoft 9.1 (SIFDE) functional/system to identify overall system functionality, reporting capabilities to present to R. Guerra (Hacienda).	\$ 546.00	0.8	\$ 436.80
6/26/2017	McLean, John	Meet with V. Soran, N. Kim, S. Sundaram, M. Quails, A. Calimano (all Deloitte) to discuss Environmental Quality Board (EQB) functional/system to assess current reporting, functional capabilities of the EQB system.	\$ 546.00	0.4	\$ 218.40

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6/26/2017	Quails, Mike	Meet with V. Soran, N. Kim, J. McLean (all Deloitte), R. Guerra (Hacienda Under Secretary), J. Torres (Hacienda Finance) to review PeopleSoft 7.5 (PRIFAS) agency instance details for the PeopleSoft assessment.	\$ 507.00	2.2	\$ 1,115.40
6/26/2017	Quails, Mike	Team V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) met with Hacienda team R. Guerra, J. Torres, F. Morales (all Hacienda) to begin PeopleSoft 7.5 (PRIFAS) functional system discovery, for the PeopleSoft assessment.	\$ 507.00	2.1	\$ 1,064.70
6/26/2017	Quails, Mike	Meet with team V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to prepare for PeopleSoft 7.5 (PRIFAS) functional system discovery meeting with Hacienda finance team, for the PeopleSoft assessment.	\$ 507.00	1.3	\$ 659.10
6/26/2017	Quails, Mike	Meet with V. Soran , C. Young (all Deloitte) to prepare an approach for communicating the functional/technical findings covering the 5 versions of PeopleSoft, for the PeopleSoft assessment.	\$ 507.00	0.9	\$ 456.30
6/26/2017	Soran, Daljeet	Review reporting package for Governor's Dashboard with latest extract from Project Central data based on Agency submissions from June 23rd.	\$ 546.00	2.0	\$ 1,092.00
6/26/2017	Soran, Vlad	Meet with R. Guerra, J. Torres (all Hacienda), M. Quails, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to discuss PeopleSoft 7.5 (PRIFAS) agency interfaces landscape plus reconciliation details including payroll to understand current issues.	\$ 546.00	2.3	\$ 1,255.80
6/26/2017	Soran, Vlad	Meet with R. Guerra, J. Torres, F. Morales (all Hacienda), M. Quails, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to discuss PeopleSoft 7.5 (PRIFAS) functional plus system discovery initiative in order to address system elements, current high level issues.	\$ 546.00	2.2	\$ 1,201.20
6/26/2017	Soran, Vlad	Create strategy approach for the 30/60/ 90 days PeopleSoft system assessment plan to be presented to R. Maldonado (PR - Secretary of Treasury, CFO) based on conversations with R. Guerra (Hacienda).	\$ 546.00	1.2	\$ 655.20
6/26/2017	Soran, Vlad	Meet with team M. Quails, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to prepare for PeopleSoft 7.5 (PRIFAS) functional/system discovery in order to analyze functional process integrations across different work streams discussed.	\$ 546.00	1.1	\$ 600.60
6/26/2017	Soran, Vlad	Meet with M. Quails, C. Young (all Deloitte) to prepare an approach for communicating the functional, technical findings of the 5 Core Versions of PeopleSoft amongst the five main agencies that have PeopleSoft not located in PRIFAS.	\$ 546.00	0.7	\$ 382.20
6/26/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to discuss details of functional/technical findings to identify gaps, existing components, manual processes in systems in order to present to R. Guerra (Hacienda).	\$ 546.00	0.6	\$ 327.60

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Date	Professional	Description	Rate	Hours	Fees
6/26/2017	Soran, Vlad	Meet with M. Quails, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to discuss PeopleSoft 7.5 (PRIFAS) Agency interface, reconciliation details to assess level of effort for system integrations across different work streams discussed.	\$ 546.00	0.4	\$ 218.40
6/26/2017	Sundaram, Swami	Meet with R. Guerra, J. Torres (all Hacienda), V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (all Deloitte) to discuss PeopleSoft 7.5 (PRIFAS) agency implementation/interfaces plus agency journal reconciliation issues to devise a system assessment template based on industry learnings.	\$ 507.00	2.2	\$ 1,115.40
6/26/2017	Sundaram, Swami	Meet with V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (all Deloitte), R. Guerra, J. Torres, F. Morales (all Hacienda) to discuss PeopleSoft 7.5 (PRIFAS) functional plus system discovery to evaluate current system infrastructure as well as reporting capabilities.	\$ 507.00	2.1	\$ 1,064.70
6/26/2017	Sundaram, Swami	Prepare analysis of current system technological infrastructure at the Mental Health Agency to assess overall system reporting capabilities, per PROMESA requirements.	\$ 507.00	1.1	\$ 557.70
6/26/2017	Sundaram, Swami	Meet with V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (all Deloitte) to discuss the PS8.4 (FIMA) functional/system assessment, identify pain points, module upgrades.	\$ 507.00	0.8	\$ 405.60
6/26/2017	Sundaram, Swami	Prepare analysis related to FIMA (PS 8.4) functional/system/infrastructure discovery, to identify gaps to meet PROMESA reporting requirements.	\$ 507.00	0.4	\$ 202.80
6/26/2017	Werley, Trey	Created a agency specific milestone tracking model to estimate the savings for the Familia business case, to adequately manage / report progress on the Familia transformation.	\$ 366.00	1.9	\$ 695.40
6/26/2017	Werley, Trey	Create a repository of outstanding questions/sensitivity analysis for Familia business case, to obtain insights related to control deficiencies as well as changes in assumptions, to assess asserted savings per PR Mandate.	\$ 366.00	1.8	\$ 658.80
6/26/2017	Werley, Trey	Identified the current addressable spend for Familia facilities to optimize current resources allocations per Familia agency to achieve estimated cost savings targets.	\$ 366.00	1.7	\$ 622.20
6/26/2017	Werley, Trey	Updated Familia business case deliverable to set the purpose of the Familia business case in the context of the GPR current financial situation to increase effectiveness of the business case / maximize cost-savings.	\$ 366.00	1.6	\$ 585.60

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Date	Professional	Description	Rate	Hours	Fees
6/26/2017	Werley, Trey	Identify risks associated to the Familia footprint reduction business case, to identify potential control deficiencies responsible for elevated risks levels, to devise recommendations/ deliverables to increase effectiveness of the business case / maximize cost-savings.	\$ 366.00	1.2	\$ 439.20
6/26/2017	Werley, Trey	Reviewed Familia business case with J. Wheelock (Deloitte) to obtain insights related to the effectiveness of the business case / maximize cost-savings to adequately manage / report progress on Familia's efforts to reach their savings targets.	\$ 366.00	0.8	\$ 292.80
6/26/2017	Wheelock, John	Create business case analysis for Dept. of Familia to assess savings associated with the consolidation of offices based on rent savings in order to present to Y. Diaz (Fortaleza).	\$ 429.00	3.3	\$ 1,415.70
6/26/2017	Wheelock, John	Create presentation to utilize in meetings with the Departments of Familia, Police, Economic Development to facilitate the development of business cases to support the transformation initiatives.	\$ 429.00	1.8	\$ 772.20
6/26/2017	Wheelock, John	Prepare analysis of all transformation agency "Level 2: Detailed Estimate" case studies to present potential cost savings to PROMESA.	\$ 429.00	1.1	\$ 471.90
6/26/2017	Wheelock, John	Meet with I. Garcia (Fortaleza), R. Ferraro, D. Carey, Y. Badr, Y. Akoto (all Deloitte) to discuss outline of specific initiatives related to potential redeployment scenario(s), to be discussed with PROMESA Oversight Board Advisors (McKinsey).	\$ 429.00	0.8	\$ 343.20
6/26/2017	Wheelock, John	Develop analysis on case study outline for Familia on consolidation of buildings with T. Werley (Deloitte) for presentation to PROMESA.	\$ 429.00	0.7	\$ 300.30
6/26/2017	Wheelock, John	Create sensitivity analysis, breakeven analysis for Familia office consolidation business case in order to assess the same.	\$ 429.00	1.4	\$ 600.60
6/26/2017	Young, Chris	Meet with D. Saran, J. Wheelock (both Deloitte) to discuss DDEC, Familia business cases for overtime reduction analysis, issues, resolutions for agencies in their presentation on planned savings to PROMESA.	\$ 621.00	1.6	\$ 993.60
6/26/2017	Young, Chris	Meet with Y. Badr, D. Saran (all Deloitte) to discuss key milestones, data integrity issues, mitigation strategies in Project Central, project timelines.	\$ 621.00	1.3	\$ 807.30
6/26/2017	Young, Chris	Meet with V. Soran, M. Quails (both Deloitte) to discuss financial reporting, current situation issues, future reporting, process recommendations to present to R. Guerra (Hacienda).	\$ 621.00	1.4	\$ 869.40
6/26/2017	Young, Chris	Prepare analysis of organization structure for CFO, Hacienda transformation to identify reallocation of resources.	\$ 621.00	1.1	\$ 683.10

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6/27/2017	Akoto, Yolanda	Meeting with D. Saran, Y. Badr (all Deloitte) to discuss the need for agencies to improve implementation plans, re-define criteria, develop a plan/timeline, to assess compliance with Project Central.	\$ 366.00	1.1	\$ 402.60
6/27/2017	Badr, Yasmin	Meet with J. Amador (BIMS) to discuss Department of Family work plan updates, progress on business cases, CSI improvements, Integration of Single Employer work plan to identify additional dependencies where collaboration with other agencies is required to execute transformation activity.	\$ 366.00	2.1	\$ 768.60
6/27/2017	Badr, Yasmin	Prepare analysis of potential dependencies in the implementation plans to discuss integration of Single Employer work plan with Administration for Human Resources & Legal Affairs with J. Amador (BIMS).	\$ 366.00	0.9	\$ 329.40
6/27/2017	Badr, Yasmin	Meet with R. Ferraro (Deloitte) to discuss implementation plan updates, plan/timeline for improving implementation plans for the six agencies/scope area, in order to identify implementation plan improvements for launch of Project Central.	\$ 366.00	1.2	\$ 439.20
6/27/2017	Badr, Yasmin	Meet with C. Frederique, M. Gonzales (both AAFAF) C. Hernandez (McKinsey) to discuss the Oversight Board scorecard developed to obtain information about costs, savings on a monthly basis from the government agencies to report to PROMESA.	\$ 366.00	2.6	\$ 951.60
6/27/2017	Badr, Yasmin	Prepare percentage complete projections for the Department of Family implementation plan to send to M. Santos (Department of Family) with explanations in variances in the expected progress/actual progress.	\$ 366.00	1.6	\$ 585.60
6/27/2017	Badr, Yasmin	Review FOMB scorecard sent by McKinsey in order to prepare questions on areas, provide availability of headcount data points, during discussion with AAFAF, McKinsey.	\$ 366.00	0.6	\$ 219.60
6/27/2017	Carey, Diana	Meeting with R. Pagan (OATRH), J. Amador (BIMS), R. Ferraro (Deloitte) to discuss the progress, next steps on the mobilization implementation plan/business case, to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.8	\$ 405.60
6/27/2017	Carey, Diana	Update the Department of Public Safety (DPS) business case presentation to incorporate overview of the nine DPS business cases identified by DPS Executive Committee, to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.5	\$ 253.50
6/27/2017	Carey, Diana	Analyze "Article 15-Payment Commitment" in the Room Tax Act 2003 to assess how room tax revenue should be used on tourism-related activities.	\$ 507.00	1.5	\$ 760.50
6/27/2017	Carey, Diana	Analyze the human resources (OATRH) implementation plan to prepare for meeting with R. Pagan (OATRH) to discuss the progress, next steps on the mobilization implementation plan/business case.	\$ 507.00	1.2	\$ 608.40



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6/27/2017	Carey, Diana	Update the Department de Desarrollo Economico y Comercio (DDEC) Destination Marketing Organization (DMO) business case presentation to incorporate Puerto Rico's competitive tourism indicators into the cost/savings model.	\$ 507.00	1.2	\$ 608.40
6/27/2017	Carey, Diana	Prepare analysis of data needs for "Level 2: Detailed Estimate" cost/savings models for the new business cases identified by the Department of Public Safety (DPS) Executive Committee, per the request of M. Canino (Fortaleza).	\$ 507.00	2.4	\$ 1,216.80
6/27/2017	Carey, Diana	Evaluate the transformation implementation scorecard provided by McKinsey to determine next steps for data collection with the transformation agencies for reporting to the Oversight Board.	\$ 507.00	0.3	\$ 152.10
6/27/2017	Ferraro, Rick	Meet with J Amador (BIMS), Y Badr, T Werley (Deloitte) to discuss recommended changes to Familia implementation plan, including Single Employer initiative.	\$ 375.38	2.3	\$ 863.36
6/27/2017	Ferraro, Rick	Conference call with N Irizarry (Administrator of Central Human Resources, OATRH), R Pagan (OATRH) to discuss business case implementation plan requirements, including expectations of Oversight Board	\$ 375.38	0.7	\$ 262.76
6/27/2017	Ferraro, Rick	Debrief C Young, J Wheelock, D Saran (Deloitte) regarding meeting with J Amador on 6/27 to enhance estimates for volume of transfers in business case for Mobilization initiative	\$ 375.38	0.6	\$ 225.23
6/27/2017	Ferraro, Rick	Review Central Human Resources (OATRH) draft implementation plan of 6/23 to prepare key items for meeting with J Amador (BIMS), R Pagan (OATRH)	\$ 375.38	1.5	\$ 563.06
6/27/2017	Ferraro, Rick	Revise data request items for Public Safety business case analysis of new areas to capture costs/benefits	\$ 375.38	0.4	\$ 150.15
6/27/2017	Ferraro, Rick	Outline approach, data requirements for "Level 1, 2, or 3" business cases for Mobilization to be deployed as guidance to agencies	\$ 375.38	1.2	\$ 450.45
6/27/2017	Ferraro, Rick	Call with R Cabrera (Fortaleza) to discuss outcome of 6/27 DPS Executive Committee meeting regarding readiness to collect data on new DPS business cases	\$ 375.38	0.2	\$ 75.08
6/27/2017	Ferraro, Rick	Call J Lopez (Policia) to prepare for meeting with M Hernandez (Superintendent of Police) regarding business case for movements of personnel to patrol, including impact on overtime costs	\$ 375.38	0.1	\$ 37.54
6/27/2017	Ferraro, Rick	Meet with J Amador (BISM), R Pagan of Central Human Resources (OATRH), D Carey (Deloitte) to review implementation plan improvements to business case for the Mobilization initiative	\$ 375.38	2.4	\$ 900.90
6/27/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, M. Quails, J. McLean, S. Sundaram, A. Calimano) to discuss the functional findings related to control deficiencies for the PRIFAS system.	\$ 366.00	1.3	\$ 475.80

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6/27/2017	Kim, Nancy Hyunmi	Prepare analysis on agency's PeopleSoft technical implementation details, to identify the system/functional/technical improvements needed to meet PROMESA's reporting guidelines.	\$ 366.00	1.6	\$ 585.60
6/27/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, M. Quails, J. McLean, S. Sundaram, A. Calimano) along with the Department of Education (first of five meetings) to complete PeopleSoft 9.1 (SIFDE) functional/system review for gathering the current state business process that were experienced during the close process.	\$ 366.00	2.1	\$ 768.60
6/27/2017	Kim, Nancy Hyunmi	Prepare analysis on PeopleSoft 9.1 (SIFDE) interface/technical to assess current state of business process along with pain points including reporting deficiencies, to include in the Finance transformation initiative proposal to be presented to R. Maldonado (Hacienda).	\$ 366.00	2.1	\$ 768.60
6/27/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, M. Quails, J. McLean, S. Sundaram, A. Calimano), David (Everett) along with Hacienda to discuss technical infrastructure details along with pain points, for the PRIFAS current state infrastructure.	\$ 366.00	2.1	\$ 768.60
6/27/2017	Kim, Nancy Hyunmi	Update analysis on current state of the SIFDE (PeopleSoft 9.1) systems to identify insights into the existing reporting shortcomings.	\$ 366.00	0.7	\$ 256.20
6/27/2017	Kim, Nancy Hyunmi	Update system's analysis on Hacienda's IT contractors to cover PeopleSoft 7.5 (PRIFAS) current state of infrastructure for the final Finance transformation initiative proposal to be presented to R. Maldonado (Hacienda).	\$ 366.00	0.4	\$ 146.40
6/27/2017	McLean, John	Meet with V. Soran, N. Kim, S. Sundaram, M. Quails, A. Calimano (all Deloitte), E. Rodriguez (Dept. of Education) to discuss PeopleSoft 9.1 (SIFDE) functional/ system assessment, system upgrades.	\$ 546.00	2.7	\$ 1,474.20
6/27/2017	McLean, John	Meet with V. Soran, N. Kim, S. Sundaram, M. Quails, A. Calimano (All Deloitte), E. Rodriguez, C. Rodriguez, R. Ocasio (Dept. of Education) discuss PeopleSoft 9.1 (SIFDE) interface, technical discovery assessment to understand implementation impact.	\$ 546.00	1.5	\$ 819.00
6/27/2017	McLean, John	Update analysis on PRIFAS/SIFDE/eqb/Health Agency PeopleSoft processes, functional findings, technical implementation details in order to identify potential system deficiencies as well as devise recommendations to address PR compliance requirements.	\$ 546.00	2.9	\$ 1,583.40
6/27/2017	Quails, Mike	Meet with the Department of Education team to complete PeopleSoft 9.1 (SIFDE) functional system discovery, for the PeopleSoft assessment.	\$ 507.00	2.1	\$ 1,064.70

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6/27/2017	Quails, Mike	Meet with the Department of Education, V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to complete PeopleSoft 9.1 (SIFDE) interface, technical discovery, for the PeopleSoft assessment.	\$ 507.00	2.1	\$ 1,064.70
6/27/2017	Quails, Mike	Meet with Hacienda/Agency, V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte) to discuss PeopleSoft functional findings, interface dependencies, including technical implementation details, for the PeopleSoft assessment.	\$ 507.00	2.9	\$ 1,470.30
6/27/2017	Quails, Mike	Meet with V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte), Department of Education agency team to discuss the current processes/customizations/interfaces of their PeopleSoft system.	\$ 507.00	0.7	\$ 354.90
6/27/2017	Saran, Daljeet	Reviewed submission from Highway & Transportation Agency for differences in their budget submissions vs. one provided by Office of Budget Management.	\$ 546.00	1.1	\$ 600.60
6/27/2017	Saran, Daljeet	Review the Central Human Resources (OATRH) work plan related to government-wide mobilization with updated information as of 6/27 on milestone status, in order to prepare weekly analysis for I. Garcia (Fortaleza).	\$ 546.00	0.8	\$ 436.80
6/27/2017	Saran, Daljeet	Reviewed the compilation of agency received templates related to PROMESA Budget Request to send to C. Sobrino (PR Development Bank), C. Young (Deloitte).	\$ 546.00	1.4	\$ 764.40
6/27/2017	Saran, Daljeet	Reviewed the agency submissions templates to identify additional savings or previously non-accounted for savings.	\$ 546.00	1.9	\$ 1,037.40
6/27/2017	Saran, Daljeet	Prepare analysis on transformation agency rent reduction projections resulting from office integration, in order to demonstrate potential savings to I. Garcia (Fortaleza).	\$ 546.00	1.5	\$ 819.00
6/27/2017	Saran, Daljeet	Review with C. Sobrino the analysis on targeted budget savings for final presentation to PROMESA related to June 28th submission to highlight any previously non-accounted for savings.	\$ 546.00	2.9	\$ 1,583.40
6/27/2017	Saran, Daljeet	Meet with M. Gonzalez, C. Frederique (both AAFAF) to determine the monthly reporting requirements to PROMESA related to Agency Transformation cost savings progress.	\$ 546.00	1.4	\$ 764.40
6/27/2017	Soran, Vlad	Meet with M. Quails, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte), Department of Education to discuss PeopleSoft 9.1 (SIFDE) functional, system, interface, technical discovery to apply to Procure to Pay process.	\$ 546.00	2.8	\$ 1,528.80
6/27/2017	Soran, Vlad	Meet with M. Quails, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte), Department of Education to review Record to Report process in order to map PeopleSoft 9.1 (SIFDE) functional, system, interface across different work streams discussed.	\$ 546.00	1.4	\$ 764.40

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6/27/2017	Soran, Vlad	Prepare analysis of Hacienda, agency PeopleSoft process functional findings to assess technical implementation details in order to link interface dependencies to other systems within Hacienda.	\$ 546.00	2.9	\$ 1,583.40
6/27/2017	Sundaram, Swami	Meet with V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (all Deloitte), E. Rodriguez (Dept. of Education) to discuss PeopleSoft 9.1 (SIFDE) functional/ system discovery, system/module upgrades.	\$ 507.00	2.7	\$ 1,368.90
6/27/2017	Sundaram, Swami	Meet with V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (Deloitte), R. Pena (Environmental Quality Board) to discuss PeopleSoft system interface/ infrastructure/technical discovery, to identify system/module issues observed during prior upgrades.	\$ 507.00	1.5	\$ 760.50
6/27/2017	Sundaram, Swami	Prepare analysis of PRIFAS/Agency PeopleSoft processes/functional findings/interface dependencies in order to create recommendations for module upgrades to meet PROMESA reporting guidelines.	\$ 507.00	2.9	\$ 1,470.30
6/27/2017	Sundaram, Swami	Meet with V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (all Deloitte), Evertech to discuss PRIFAS's current state infrastructure, to identify potential upgrades.	\$ 507.00	2.1	\$ 1,064.70
6/27/2017	Sundaram, Swami	Prepare analysis of PeopleSoft 7.5 (PRIFAS) current state infrastructure, to assess potential impact of prior system upgrades on future module implementations.	\$ 507.00	0.5	\$ 253.50
6/27/2017	Werley, Trey	Create summary of budget data from Project Central, to identify categories of largest budget decreases across agencies, to distribute across agencies for the identification of additional savings within similar categories.	\$ 366.00	2.1	\$ 768.60
6/27/2017	Werley, Trey	Investigate revised budget from the Highway Transportation Agency for cause of difference in budget, to check asserted savings with supporting documentation provided, to assist with calculation whether asserted savings are in line per PR mandates.	\$ 366.00	2.0	\$ 732.00
6/27/2017	Werley, Trey	Created outline slides for the two implemented CSI sites (Vieques, Minillas) to show real-life examples of savings achieved, so that this business case can be repeated across other agencies for additional government-wide cost savings.	\$ 366.00	1.9	\$ 695.40
6/27/2017	Werley, Trey	Met with J. Amador (consultant) to collect information on costs/savings achieved for the Familia business case, to increase effectiveness of the business case / maximize cost-savings.	\$ 366.00	1.9	\$ 695.40
6/27/2017	Werley, Trey	Reviewed the revised agency received budget variance templates, to include additional identified cost savings not initially included, to provide substantiation for FY18 savings targets.	\$ 366.00	1.8	\$ 658.80

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6/27/2017	Werley, Trey	Meet with J. Amador (GPR consultant), to discuss Project Central implementation planning for the Familia agency, to assist with compliance per PROMESA mandate.	\$ 366.00	1.8	\$ 658.80
6/27/2017	Werley, Trey	Update the Governor's dashboard package to include additional savings identified by several agencies including supporting materials, to provide a summarized view of all asserted savings.	\$ 366.00	1.7	\$ 622.20
6/27/2017	Werley, Trey	Met with J. Amador (consultant) to discuss improvements to implementation plan for Familia agency to maximize the cost-savings impact that Familia is able to generate for report to F. Figueroa (Director - Fortaleza).	\$ 366.00	0.8	\$ 292.80
6/27/2017	Wheelock, John	Meet with C. Sobrino (Office of Budget Management) to create analysis on targeted budget savings by agency transformation initiative for final presentation to PROMESA Board.	\$ 429.00	3.3	\$ 1,415.70
6/27/2017	Wheelock, John	Update analysis on business case study presentation for updated facilities costs regarding potential savings to be achieved by the Dept. of Familia footprint consolidation to PROMESA Oversight Board.	\$ 429.00	2.8	\$ 1,201.20
6/27/2017	Wheelock, John	Meet with J. Amador (Familia), T. Werley (Deloitte) to analyze the expected impact from the creation of new service centers from office integration, customer-facing services to be developed by the Dept. of Familia in FY18.	\$ 429.00	2.7	\$ 1,158.30
6/27/2017	Wheelock, John	Create sensitivity analysis on timing of office integration, reduced rent projections for Familia business case in order to show potential range of savings based on variances in implementation timeline.	\$ 429.00	2.3	\$ 986.70
6/27/2017	Wheelock, John	Prepare analysis on proposed business case initiatives for the Dept. of Policia to assess potential alternatives to replace the savings that were going to be derived from the failed overtime reduction plan.	\$ 429.00	1.8	\$ 772.20
6/27/2017	Young, Chris	Meeting with OGP to review FY18 budget data available on consolidation/restructuring in response to letter from PROMESA.	\$ 621.00	1.9	\$ 1,179.90
6/27/2017	Young, Chris	Meeting with AFAAF board advisors to discuss monthly reporting requirements on agency's cost savings.	\$ 621.00	1.6	\$ 993.60
6/27/2017	Young, Chris	Review outstanding issues related to transformation agency business cases, to demonstrate estimated cost savings of transformation agency activities to Fortaleza.	\$ 621.00	1.2	\$ 745.20
6/27/2017	Young, Chris	Review analysis of financial system requirements to support governmental agencies reporting for PROMESA budget to actual results.	\$ 621.00	1.3	\$ 807.30

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6/27/2017	Young, Chris	Review analysis of GPR financial accounting reporting controls with schedules to identify action items to be undertaken by Hacienda to increase timeliness of reporting.	\$ 621.00	0.6	\$ 372.60
6/28/2017	Akoto, Yolanda	Update analysis of errors in the Department of Public Safety implementation plan based on additional information as of 6/27, to maintain compliance with the July 1st Project Central launch.	\$ 366.00	2.2	\$ 805.20
6/28/2017	Akoto, Yolanda	Update analysis of errors in the Department of Education/Family implementation plan based on additional information from Department of Education/Family, along with analysis of errors imbedded in Project Central system to assess compliance with the Project Central launch.	\$ 366.00	1.8	\$ 658.80
6/28/2017	Akoto, Yolanda	Update analysis of errors in the Human Resources implementation plan based on additional information from Human Resources, along with analysis of errors imbedded in Project Central system to ensure compliance with the Project Central launch	\$ 366.00	2.1	\$ 768.60
6/28/2017	Akoto, Yolanda	Update Project Central to incorporate Department of Public Safety (DPS) milestones for project to analyze of current properties for consolidation, based on additional information from M. Canino (Fortaleza).	\$ 366.00	1.6	\$ 585.60
6/28/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to discuss Project Central trainings, change controls for implementation plan, key takeaways from AAFAF/McKinsey meetings in order to institute a monthly cost savings reporting cycle by agency for PROMESA.	\$ 366.00	2.1	\$ 768.60
6/28/2017	Badr, Yasmin	Develop percentage complete projections of expected progress of the Integrated Service Centers implementation plan to send to J. Amador (BIMS) for review and updates to provide explanation for variances in expected progress/actual progress for I. Garcia (Fortaleza) to review.	\$ 366.00	1.8	\$ 658.80
6/28/2017	Badr, Yasmin	Develop percentage complete projections for the Department of Economic Development (DDEC) implementation plan to send to Y. Diaz (DDEC) for updates in order to compare actual progress against expected planned timelines.	\$ 366.00	2.1	\$ 768.60
6/28/2017	Badr, Yasmin	Develop percentage complete projections of expected progress based on provided start, end dates in the Single Employer implementation plan to send to J. Amador (BIMS) for review.	\$ 366.00	1.9	\$ 695.40
6/28/2017	Badr, Yasmin	Update presentation on change controls of implementation plans in Project Central to include procedures, approvals, reporting structures, timelines for data credibility based on discussions with R. Cabrera (Fortaleza).	\$ 366.00	1.1	\$ 402.60

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Calimano-Colon, Alberto	Meet with Hacienda (Treasury) accounting personnel to understand current PeopleSoft process, including technical implementation details related to the transfer of data between agencies on a monthly basis for incorporation in the development of the financial/budgeting reporting improvement plan for GPR.	\$ 429.00	2.1	\$ 900.90
6/28/2017	Calimano-Colon, Alberto	Meet with accounting personnel from the Environmental Quality Board (EQB) to understand the agency's use of the PeopleSoft financial system to understand how it records / tracks liabilities to identify key differences with other agencies.	\$ 429.00	0.3	\$ 128.70
6/28/2017	Carey, Diana	Meet with M. Canino (Fortaleza), H. Lopez, M. Rodriguez (both DPS) to discuss efforts to reduce Department of Public Safety (DPS) contract spend for inclusion in business case, to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.5	\$ 253.50
6/28/2017	Carey, Diana	Develop approach to close-out existing/develop new transformation business cases, to demonstrate potential cost savings to Fortaleza as related to the FY2018 budget.	\$ 507.00	0.5	\$ 253.50
6/28/2017	Carey, Diana	Develop summary of next steps from the 6/27 meeting with Central Human Resources (OATRH) on government-wide mobilization business case/implementation plan, to provide to R. Ferraro (Deloitte) for follow-up with R. Pagan (OATRH).	\$ 507.00	1.1	\$ 557.70
6/28/2017	Carey, Diana	Update the Department of Public Safety (DPS) business case presentation to outline the cost/benefit maturity models for new business case related to transitory contracts, to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.3	\$ 152.10
6/28/2017	Carey, Diana	Evaluate summary provided by R. Ferraro (Deloitte) on the 6/27 meeting with AAFAF, McKinsey, Fortaleza representatives, to identify next steps on transformation agency implementation plans, monthly cost savings reporting.	\$ 507.00	0.6	\$ 304.20
6/28/2017	Carey, Diana	Evaluate next steps following Department of Public Safety (DPS) meeting with M. Canino (Fortaleza), H. Lopez (DPS), M. Rodriguez (DPS) to consider data needs for creating cost/benefit analysis related to the DPS contract reduction business case.	\$ 507.00	0.9	\$ 456.30
6/28/2017	Carey, Diana	Prepare for 6/28 meeting with Department of Public Safety (DPS) to discuss potential cost savings in the contract reduction business case by updating the DPS business case presentation.	\$ 507.00	2.2	\$ 1,115.40
6/28/2017	Carey, Diana	Prepare presentation for Fortaleza's meeting with representatives from the transformation agencies (DPS, DDEC, Familia, OATRH) to outline expected requirements for agency implementation reporting.	\$ 507.00	1.4	\$ 709.80



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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Carey, Diana	Draft email to M. Canino (Fortaleza) outlining data needed in order to develop the Department of Public Safety (DPS) contract reduction business case, to demonstrate cost savings to Fortaleza.	\$ 507.00	0.3	\$ 152.10
6/28/2017	Ferraro, Rick	Provide assessment of Central Human Resources implementation plan status to J Wheelock, T Werley, Y Badr, Y Akoto (Deloitte).	\$ 375.38	0.4	\$ 150.15
6/28/2017	Ferraro, Rick	Review status of data requests to support business cases related to Policia	\$ 375.38	0.3	\$ 112.61
6/28/2017	Ferraro, Rick	Prepare email to J Lopez (Department of Police) regarding data requirements for transformation business case areas	\$ 375.38	0.5	\$ 187.69
6/28/2017	Ferraro, Rick	Meet with R Cabrera, M Canino (Fortaleza) to discuss Public Safety data availability, including responsibilities for Public Safety agency	\$ 375.38	0.7	\$ 262.76
6/28/2017	Ferraro, Rick	Prepare for meeting with Public Safety (H Lopez) by researching Public Safety total budget, including contract spend	\$ 375.38	0.2	\$ 75.08
6/28/2017	Ferraro, Rick	Meet with M Canino (Fortaleza), H Lopez, M. Hernandez (Public Safety), D Carey (Deloitte) to review findings of initial contract analysis, including request for additional data for business case analysis	\$ 375.38	0.9	\$ 337.84
6/28/2017	Ferraro, Rick	Meet with I Garcia, R Cabrera, Y Roman (Fortaleza), C Young (Deloitte) to discuss process of monthly reporting , including budget data collection/validation.	\$ 375.38	1.2	\$ 450.45
6/28/2017	Ferraro, Rick	Discussion with I Garcia, R Cabrera (Fortaleza) to prepare for agency roll out of requirements for implementation plans on business cases to support line of sight changes.	\$ 375.38	0.8	\$ 300.30
6/28/2017	Ferraro, Rick	Summarize outcome of meeting with I Garcia (Fortaleza) on 6/28 on implementation plan requirements to assign follow-up responsibilities.	\$ 375.38	0.5	\$ 187.69
6/28/2017	Ferraro, Rick	Draft slides for use on 6/30 with group session with Drivers/Owners of Government Transformation pillars on expectations of an oversight board for transformation initiatives	\$ 375.38	0.8	\$ 300.30
6/28/2017	Ferraro, Rick	Update training material for users of Project Central tool to include feedback from client.	\$ 375.38	0.6	\$ 225.23
6/28/2017	Kim, Nancy Hyunmi	Prepare analysis of possible short term initiatives that could be implemented by the respective agencies, to help Hacienda meet the reporting guidelines within 90 days.	\$ 366.00	1.5	\$ 549.00
6/28/2017	Kim, Nancy Hyunmi	Meet with V. Soran, S. Sundaram, M. Quails, J. McLean, A. Calimano (Deloitte) to discuss the benefits, impact of the system/functional initiatives identified for the PeopleSoft instances at 5 agencies, to assist agencies to meet the PROMESA requirements.	\$ 366.00	2.2	\$ 805.20

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Kim, Nancy Hyunmi	Created analysis of 30, 60, 90 day PeopleSoft assessment plans to help assess key milestones, benchmarks for Hacienda to include in the Finance transformation initiative to be presented to R. Guerra (Hacienda).	\$ 366.00	1.1	\$ 402.60
6/28/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, S. Sundaram, M. Quails, J. McLean, A. Calimano) to map the current reporting deficiencies in the agency accounting systems to bridge reporting requirements to the state.	\$ 366.00	1.3	\$ 475.80
6/28/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, M. Quails, J. McLean, S. Sundaram, A. Calimano) along with the Environmental Quality Board to assess potential gaps in the reporting capabilities of the PeopleSoft 8.9 (FIMAS) functional/system.	\$ 366.00	2.4	\$ 878.40
6/28/2017	Kim, Nancy Hyunmi	Meet with Deloitte team (V. Soran, M. Quails, J. McLean, S. Sundaram, A. Calimano) along with the Environmental Quality Board to complete PeopleSoft 8.9 (FIMAS) interface/technical discovery to assess deficiencies in the current FIMAS system.	\$ 366.00	1.6	\$ 585.60
6/28/2017	McLean, John	Meet with S. Sundaram, A. Calimano (all Deloitte), A. de Jesus (Dept. of Health) to discuss PeopleSoft 8.4 (FIMAS) functional system discovery in order to identify key issues, system upgrades to address PROMESA reporting guidelines.	\$ 546.00	2.7	\$ 1,474.20
6/28/2017	McLean, John	Meet with V. Soran, N. Kim, S. Sundaram, M. Quails, A. Calimano (all Deloitte), N. Marquez (Environmental Quality Board) to discuss PeopleSoft system functions, system discovery, gaps within reporting process.	\$ 546.00	2.7	\$ 1,474.20
6/28/2017	Quails, Mike	Meet with V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (Deloitte), the Environmental Quality Board team to complete review of PeopleSoft 8.9 (FIMAS) functional, system discovery.	\$ 507.00	2.0	\$ 1,014.00
6/28/2017	Quails, Mike	Meet with V. Soran, N. Kim, J. McLean, S. Sundaram, A. Calimano (Deloitte) the Environmental Quality Board team to complete PeopleSoft 8.9 (FIMAS) interface, technical discovery.	\$ 507.00	2.1	\$ 1,064.70
6/28/2017	Quails, Mike	Meet with V. Soran, N. Kim, (both Deloitte) to draft initial outline of financial systems assessment presentation.	\$ 507.00	1.5	\$ 760.50
6/28/2017	Quails, Mike	Meet with V. Soran, N. Kim, (both Deloitte) to complete slide outline draft of the financial systems assessment presentation for the Secretary of Hacienda.	\$ 507.00	1.6	\$ 811.20
6/28/2017	Quails, Mike	Reorganize the slide content based on discussion with V. Soran (Deloitte) to provide better logical sequencing.	\$ 507.00	1.1	\$ 557.70
6/28/2017	Quails, Mike	Compare notes from the Department of Health to the Environmental Quality Board agency for inclusion in the financial systems assessment presentation.	\$ 507.00	1.3	\$ 659.10

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Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Quails, Mike	Align the outline of financial systems assessment into the template dock format to provide a consistent formatting within the financial systems assessment presentation.	\$ 507.00	1.1	\$ 557.70
6/28/2017	Saran, Daljeet	Review data available on Agency consolidation / restructuring in response to letter received from PROMESA.	\$ 546.00	1.5	\$ 819.00
6/28/2017	Saran, Daljeet	Reviewed updated work plan received from DDEC in Project Central with newly received information on milestone status, key dates for June 30th reporting, Governor's dashboard go-live.	\$ 546.00	1.7	\$ 928.20
6/28/2017	Saran, Daljeet	Reviewed updated work plan received from DPS in Project Central with newly received information on milestone status, key dates for June 30th reporting, Governor's dashboard go-live.	\$ 546.00	1.1	\$ 600.60
6/28/2017	Saran, Daljeet	Reviewed updated work plan received from Familia in Project Central with newly received information on milestone status, key dates for June 30th reporting, Governor's dashboard go-live.	\$ 546.00	1.9	\$ 1,037.40
6/28/2017	Saran, Daljeet	Review Familia business case on office consolidation by comparing original "As-Is" version submitted by external contractor (J. Amador).	\$ 546.00	1.1	\$ 600.60
6/28/2017	Saran, Daljeet	Review with R. Cabrera, Y. Diaz (both GPR) a draft version of Governor's dashboard go-live including work stream milestone status, key dates, key risks.	\$ 546.00	1.7	\$ 928.20
6/28/2017	Soran, Vlad	Meet with M. Quails, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte), Environmental Quality Board to discuss PeopleSoft 8.9 system (FIMAS) function, interface, technical discovery to identify functional specifications for Procure to Pay process across different work streams discussed.	\$ 546.00	1.9	\$ 1,037.40
6/28/2017	Soran, Vlad	Meet with M. Quails, N. Kim, J. McLean, S. Sundaram, A. Calimano (all Deloitte), Environmental Quality Board staff to discuss PeopleSoft 8.9 (FIMAS) on Record to Report process to understand functionality, interfaces for each module across different work streams discussed.	\$ 546.00	2.1	\$ 1,146.60
6/28/2017	Soran, Vlad	Review analysis of Hacienda, Dept. of Health, Dept. of Education meetings covering their PeopleSoft stand alone systems to identify short term initiatives to be presented to R. Guerra (Hacienda) for further evaluation as to feasibility to implement.	\$ 546.00	2.5	\$ 1,365.00
6/28/2017	Soran, Vlad	Create analysis of PeopleSoft Assessment to be presented to R. Guerra (Hacienda) to identify key areas of improvement within the system.	\$ 546.00	1.4	\$ 764.40
6/28/2017	Sundaram, Swami	Meet with J. McLean, A. Calimano (all Deloitte), A. de Jesus (Dept. of Health) to discuss PeopleSoft 8.4 (FIMAS) system functions, system discovery in order to identify areas of improvement needed to address PROMESA reporting guidelines.	\$ 507.00	2.7	\$ 1,368.90

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Sundaram, Swami	Meet with V. Soran, N. Kim, J. McLean, M. Quails, A. Calimano (all Deloitte), N. Marquez (Environmental Quality Board) to discuss PeopleSoft system functions, system discovery, to identify gaps within the reporting process.	\$ 507.00	2.7	\$ 1,368.90
6/28/2017	Sundaram, Swami	Prepare analysis of FIMAS system areas of improvement, functional/system deficiencies to discuss with agency for financial system assessment.	\$ 507.00	2.1	\$ 1,064.70
6/28/2017	Sundaram, Swami	Prepare analysis of function/system/ infrastructure deficiencies, identified based on the discussion with the Dept. of Health for the PeopleSoft 8.4 system, to document recommendation per PROMESA guidelines.	\$ 507.00	0.6	\$ 304.20
6/28/2017	Vij, Aman	Meet with Government of Puerto Rico CIO to discuss current data center infrastructure to identify critical open issues that agency would implement on a prioritized timeline to address reporting non-compliance per PROMESA.	\$ 621.00	1.6	\$ 993.60
6/28/2017	Werley, Trey	Expand the Vieques/Minillas real-life case study slides to incorporate instructions on how to fill out the budget variance templates, to provide explicit details so that the business case can achieve enhanced savings impact.	\$ 366.00	2.0	\$ 732.00
6/28/2017	Werley, Trey	Improve CSI information in Project Central to reflect newly received information on PMO milestones/initiative milestones, to provide a consolidated view of updates cost savings per PROMESA.	\$ 366.00	1.9	\$ 695.40
6/28/2017	Werley, Trey	Analyze CSI information provided by J. Amador (GPR consultant) to assess credibility of savings targets based on supporting information, to check cost savings per PROMESA guidelines.	\$ 366.00	1.9	\$ 695.40
6/28/2017	Werley, Trey	Meet with F. Figueroa (Director - Fortaleza) to discuss as well as obtain insights related to the Familia business Case status to maximize the agency's business case effectiveness / cost-savings impact.	\$ 366.00	1.8	\$ 658.80
6/28/2017	Werley, Trey	Review Familia business case with R. Ferraro (Deloitte) to discuss insights related to changes/improvements with regard to the tracking process, to capitalize on additional cost savings initiatives identified by agencies.	\$ 366.00	1.4	\$ 512.40
6/28/2017	Wheelock, John	Prepare analysis on Dept. of Familia business case study to assess the impact of the consolidation of offices by comparing against original "As-Is" scenario per the request of J. Amador (Familia).	\$ 429.00	1.9	\$ 815.10
6/28/2017	Wheelock, John	Prepare analysis on mobilized/retiring personnel throughout the government, in order to manage attrition with optimized Personnel savings.	\$ 429.00	1.3	\$ 557.70
6/28/2017	Wheelock, John	Prepare analysis on the portfolio contracts meeting at Police Department in order to calculate the addressable spend for targeted reduction.	\$ 429.00	1.3	\$ 557.70

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Date	Professional	Description	Rate	Hours	Fees
6/28/2017	Wheelock, John	Develop presentation outlining the expected cost savings initiatives with implementation timeline for the right-sizing of the transformation agencies (DPS, DDEC, Familia), to present to the PROMESA Oversight Board.	\$ 429.00	3.4	\$ 1,458.60
6/28/2017	Wheelock, John	Create memo to outline questions related to the business case analysis provided by the Department of Familia to obtain detail needed to create the "Level 2: Detailed Estimate" business case on the consolidation of the agency's geographic footprint.	\$ 429.00	0.8	\$ 343.20
6/28/2017	Wheelock, John	Create final analysis for C. Sobrino (Office of Budget Management) regarding proposed FY18 agency budgetary savings by initiative for the Transformation, Executive Order agencies for submission to the PROMESA Oversight Board.	\$ 429.00	1.4	\$ 600.60
6/28/2017	Young, Chris	Review analysis of agency consolidation to assess gaps in reporting requirements to PROMESA.	\$ 621.00	0.6	\$ 372.60
6/28/2017	Young, Chris	Meet with V. Soran, M. Quails (all Deloitte) to discuss PeopleSoft updates, reporting capabilities to present to R. Guerra (Hacienda).	\$ 621.00	1.4	\$ 869.40
6/28/2017	Young, Chris	Review analysis on budget system to identify contract tracking controls for implementation.	\$ 621.00	0.3	\$ 186.30
6/29/2017	Akoto, Yolanda	Update Project Central to incorporate updates to Department of Economic Development (DDEC) workplan milestone status to consolidate sub-agencies, based on additional information from Y. Diaz (DDEC).	\$ 366.00	2.4	\$ 878.40
6/29/2017	Akoto, Yolanda	Prepare analysis of the Department of Economic Development (DDEC) workplan to consolidate sub-agencies, to identify information discrepancies to correct prior to providing the 6/30 update report to I. Garcia (Fortaleza).	\$ 366.00	1.8	\$ 658.80
6/29/2017	Akoto, Yolanda	Update analysis of current budget, legal issues, human capital, based on additional information from Y. Diaz (Department of Economic Development) as of 6/28 to assess resources to mitigate gaps.	\$ 366.00	2.3	\$ 841.80
6/29/2017	Badr, Yasmin	Update the Administration for Human Resources & Legal Affairs' Project Central interface with the addition of transformation initiatives based on information provided by R. Pagan ((Administration for Human Resources & Legal Affairs) for the reporting package deliverable.	\$ 366.00	2.1	\$ 768.60
6/29/2017	Badr, Yasmin	Update Project Central interface for the Department of Safety based on information from M. Canino (Department of Safety) on at risk, delayed items pending decisions from the DPS Executive Committee for I. Garcia (Fortaleza).	\$ 366.00	1.9	\$ 695.40

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6/29/2017	Badr, Yasmin	Update Project Central interface for Integrated Service Centers based on information received from J. Amador (BIMS) that highlights progress on key transformation activities on Florida, San Juan Capital Center sites for I. Garcia (Fortaleza) to review in the reporting package.	\$ 366.00	1.9	\$ 695.40
6/29/2017	Badr, Yasmin	Update Single Employer Project Central interface for the reporting package deliverable based on information received from J. Amador (BIMS) related to the Department of Family sub-agency initiatives ADSEF, ADFAN, ASUME.	\$ 366.00	1.8	\$ 658.80
6/29/2017	Badr, Yasmin	Update Project Central interface for Department of Family to include latest information on timelines received from M. Santos (Department of Family) as requested by I. Garcia (Fortaleza).	\$ 366.00	1.8	\$ 658.80
6/29/2017	Badr, Yasmin	Update Project Central interface for Department of Economic Development to reflect the latest milestone data received from Y. Diaz (Department of Economic Development) for the reporting package deliverable for I. Garcia (Fortaleza).	\$ 366.00	1.7	\$ 622.20
6/29/2017	Badr, Yasmin	Prepare Project Central credential creation process based on information provided by M. Canino (Department of Safety) for the Department of Safety to grant privileges to update transformation plan activity progress in Project Central.	\$ 366.00	0.8	\$ 292.80
6/29/2017	Calimano-Colon, Alberto	Meet with Hacienda (Treasury) accounting personnel to discuss key differences identified in different versions of the PeopleSoft accounting system observed at different agencies to understand if there are incompatible processes for monthly consolidated reporting.	\$ 429.00	2.8	\$ 1,201.20
6/29/2017	Calimano-Colon, Alberto	Meet with R. Guerra (GPR) to discuss GPR PeopleSoft gaps identified, discuss concerns ahead of meeting with Dept., of Mental Health as part of PROMESA Interface/Reporting initiatives.	\$ 429.00	1.3	\$ 557.70
6/29/2017	Carey, Diana	Develop process map to illustrate how agency status reporting fits into overarching Financial Oversight Management Board (FOMB) reporting process, to be incorporated into the 'Expected Requirements for Agency Transformational Reporting' presentation.	\$ 507.00	1.2	\$ 608.40
6/29/2017	Carey, Diana	Develop slides for "Expected Requirements for Agency Transformational Reporting" meeting to review expectations with transformation agencies.	\$ 507.00	1.4	\$ 709.80
6/29/2017	Carey, Diana	Revise slides for "Expected Requirements for Agency Transformational Reporting" based on feedback from I. Garcia (Fortaleza - Deputy Secretary of Government), to be presented to representatives from each transformation agency.	\$ 507.00	1.5	\$ 760.50

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6/29/2017	Carey, Diana	Analyze Police overtime report provided by J. Lopez (DPS) to assess how to incorporate into the Police mobilization business case, to demonstrate potential savings from mobilizing police offers to Fortaleza/DPS leadership.	\$ 507.00	0.3	\$ 152.10
6/29/2017	Carey, Diana	Update analysis of data needs (to include additional input from R. Ferraro, Deloitte) for cost/savings models for the new business cases identified by the Department of Public Safety (DPS) Executive Committee.	\$ 507.00	0.8	\$ 405.60
6/29/2017	Carey, Diana	Meeting with I. Garcia (Fortaleza - Deputy Secretary of Government), R. Cabrera (Fortaleza) to review the presentation outlining the expected requirements for financial reporting for the meeting with transformation agencies.	\$ 507.00	0.8	\$ 405.60
6/29/2017	Carey, Diana	Revise slides for "Expected Requirements for Agency Transformational Reporting" based on feedback from R. Cabrera (Fortaleza), to be presented to representatives from each transformation agency.	\$ 507.00	2.1	\$ 1,064.70
6/29/2017	Carey, Diana	Meeting with R. Cabrera (Fortaleza) to review the presentation outlining the expected requirements for financial reporting for the meeting with transformation agencies.	\$ 507.00	1.9	\$ 963.30
6/29/2017	Carey, Diana	Draft email to M. Canino (Fortaleza) outlining data needed in order to develop the nine Department of Public Safety (DPS) business cases that were identified by the DPS Executive Committee to demonstrate cost savings to Fortaleza.	\$ 507.00	0.5	\$ 253.50
6/29/2017	Ferraro, Rick	Discuss existing training material on Project Central with Y Badr (Deloitte) to determine additions for government agency training	\$ 375.38	0.7	\$ 262.76
6/29/2017	Ferraro, Rick	Provide comments to existing training material to be used with client agencies on Project Central	\$ 375.38	0.8	\$ 300.30
6/29/2017	Ferraro, Rick	Discussion with R Cabrera (Fortaleza) regarding changes to draft training materials, including line of sight from budget to implementation plan key measures	\$ 375.38	1.6	\$ 600.60
6/29/2017	Ferraro, Rick	Review reference material to draft illustrative roadmap for Central Human Resources/Mobilization to discuss with R. Cabrera (Fortaleza)	\$ 375.38	1.4	\$ 525.53
6/29/2017	Ferraro, Rick	Review draft of Expected Requirements for Financial Reporting with J Wheelock (Deloitte) to use with transformation agencies	\$ 375.38	0.6	\$ 225.23
6/29/2017	Ferraro, Rick	Meet with I Garcia, R Cabrera (Fortaleza), D Carey (Deloitte) to review draft presentation on Expected Requirements for Financial Reporting	\$ 375.38	0.8	\$ 300.30
6/29/2017	Ferraro, Rick	Discuss draft of Expected Requirement for Financial Reporting, including data flows, with C Young (Deloitte) for use with transformation agencies	\$ 375.38	1.4	\$ 525.53



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6/29/2017	Ferraro, Rick	Discuss modifications to Expected Requirements for Financial Reporting document with C Young, D Carey (Deloitte) for use with transformation agencies	\$ 375.38	1.2	\$ 450.45
6/29/2017	Kim, Nancy Hyunmi	Prepare analysis of overall recommendation with regard to PRIFAS system specifications for Hacienda to assess the current identified gaps compared to the compliance requirements per PROMESA.	\$ 366.00	1.9	\$ 695.40
6/29/2017	Kim, Nancy Hyunmi	Review analysis of the PeopleSoft system (both functional/technical specifications) discovery meetings conducted with Hacienda along with the other agencies, to include in the overall 30, 60, 90 day action plan, for the final Finance transformation initiative proposal.	\$ 366.00	0.9	\$ 329.40
6/29/2017	Kim, Nancy Hyunmi	Prepare analysis of current findings of PRIFAS system requirements to assess its impact on the potential system requirements to be implemented at each agency.	\$ 366.00	2.1	\$ 768.60
6/29/2017	Kim, Nancy Hyunmi	Review analysis of observations, next steps with regard to current reporting framework to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	2.2	\$ 805.20
6/29/2017	Klingler, Maureen	Review Hacienda fiscal plan to understand the detail, cadence of its current financial reporting in order to compare with requirements of PROMESA board.	\$ 507.00	1.8	\$ 912.60
6/29/2017	McLean, John	Update analysis on PRIFAS/eqb to provide recommendations for system implementation plan in order to identify risks, resolutions to meeting reporting requirements.	\$ 546.00	2.7	\$ 1,474.20
6/29/2017	McLean, John	Meet with N. Kim, S. Sundaram (all Deloitte) to discuss observations, recommendations identified based on discussion with the Dept. of Education/Dept. of Health as of 6/28 to draft key milestones, needed resources.	\$ 546.00	1.4	\$ 764.40
6/29/2017	Quails, Mike	Develop content slides for the 'Objective/Scope' slide of the financial systems assessment presentation to outline agenda for discussion.	\$ 507.00	2.7	\$ 1,368.90
6/29/2017	Quails, Mike	Update the 9 Initiatives content slides with Initiative details for the financial systems assessment presentation to include provide additional clarity around key issues.	\$ 507.00	1.9	\$ 963.30
6/29/2017	Quails, Mike	Revised the consolidated content draft updating the template of the financial systems assessment presentation being prepared the Secretary of Hacienda.	\$ 507.00	1.6	\$ 811.20
6/29/2017	Quails, Mike	Prepare the Executive Summary slide section to be incorporated into the PeopleSoft systems assessment presentation.	\$ 507.00	1.3	\$ 659.10
6/29/2017	Quails, Mike	Review Rum Tax memorandum provided by C. Young (Deloitte) for details to assist in preparing the government's PeopleSoft system assessment presentation.	\$ 507.00	1.2	\$ 608.40

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-2 -PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Quails, Mike	Met with R. Guerra (Hacienda Under Secretary), J. McLean, S. Sundaram, A. Calimano (all Deloitte) ahead of meeting with Dept. of Metal Health to discuss how the agency interfaces with PRIFAS, for the PeopleSoft assessment, for the Secretary of Hacienda.	\$ 507.00	0.9	\$ 456.30
6/29/2017	Saran, Daljeet	Reviewed agency (DDEC, DPS, Familia) contracts received from GPR to identify saving opportunities due to bundling of contract categories across sub-agencies (e.g. IT staff augmentation, software licenses).	\$ 546.00	2.2	\$ 1,201.20
6/29/2017	Saran, Daljeet	Review the contracts data related to consolidation for Police Department to calculate potential range of spend reduction.	\$ 546.00	1.4	\$ 764.40
6/29/2017	Saran, Daljeet	Review framework for managing mobilization into positions of retiring employees, to meet the expectations for natural attrition targets.	\$ 546.00	1.2	\$ 655.20
6/29/2017	Saran, Daljeet	Review with I. Garcia (GPR) a draft version of Governor's dashboard go-live including work stream milestone status, key dates, key risks.	\$ 546.00	1.5	\$ 819.00
6/29/2017	Saran, Daljeet	Review updated Department of State workplan received in Project Central with newly received information on progress of integrated service center (CSI) status against milestones, key dates to provide input to the Governor's dashboard.	\$ 546.00	1.5	\$ 819.00
6/29/2017	Saran, Daljeet	Reviewed updated work plan received from OATRH in Project Central with newly received information on milestone status, key dates for reporting, Governor's dashboard go-live.	\$ 546.00	0.9	\$ 491.40
6/29/2017	Saran, Daljeet	Prepare analysis on reported progress on the Transformation Agencies' workplans (DDEC, DPS, Familia, OATRH, CSI), for inclusion in the Governor's dashboard go-live.	\$ 546.00	1.3	\$ 709.80
6/29/2017	Soran, Vlad	Update analysis of PeopleSoft 30, 60, 90 days assessment plan with additional information as of 6/28 with assumptions on required resources for the system architecture upgrade/migration.	\$ 546.00	2.8	\$ 1,528.80
6/29/2017	Soran, Vlad	Review analysis of PeopleSoft 30, 60, 90 days assessment plan to be submitted to R. Guerra (Hacienda) for approval.	\$ 546.00	0.4	\$ 218.40
6/29/2017	Soran, Vlad	Update analysis of the financials system assessment for PRIFAS/PeopleSoft Agencies/RHUM/STAFF to assess the system architecture of the Government of Puerto Rico.	\$ 546.00	2.6	\$ 1,419.60
6/29/2017	Soran, Vlad	Review system configuration materials provided by R. Guerra (Hacienda) for record to report, Procure to Pay in the PeopleSoft 7.5 PRIFAS system.	\$ 546.00	1.3	\$ 709.80
6/29/2017	Soran, Vlad	Review analysis of PeopleSoft assessment to identify findings that may hinder activities for the 30, 60, 90 day roadmap in order to present to R. Guerra (Hacienda), R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.3	\$ 709.80

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Sundaram, Swami	Prepare analysis of PeopleSoft 7.5 function/system/ infrastructure to identify deficiencies, recommendations for system module upgrades.	\$ 507.00	2.7	\$ 1,368.90
6/29/2017	Sundaram, Swami	Update analysis on the PRIFAS/EQB systems in order to identify risks, resolutions/recommendations related to system module upgrades to meet reporting requirements.	\$ 507.00	2.7	\$ 1,368.90
6/29/2017	Sundaram, Swami	Prepare analysis of PRIFAS areas of improvement, system to identify potential system updates, module needs as well as infrastructure upgrades for agency compliance.	\$ 507.00	0.6	\$ 304.20
6/29/2017	Vij, Aman	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss functional tax/accounting issues with current systems at Hacienda, other agencies to provide insights on Microsoft assessments, data limitations preventing the roll-out of on-the-shelf payroll module.	\$ 621.00	1.1	\$ 683.10
6/29/2017	Werley, Trey	Incorporate data received on CSI information (from Vieques/Minillas) into Familia business case presentation so that the business case can be replicated across other government agencies to maximize savings impact.	\$ 366.00	1.9	\$ 695.40
6/29/2017	Werley, Trey	Update OATRH information on Project Central with newly received information on milestones/dates, to assess the of enhanced savings with supporting documentation, to optimize resourcing needs within the OATRH transformation.	\$ 366.00	1.8	\$ 658.80
6/29/2017	Werley, Trey	Update DDEC program/initiative status information in Project Central to reflect new milestones/dates, to obtain feedback from plan sponsors with regard to delayed milestones, to optimize resourcing needs within the DDEC transformation.	\$ 366.00	1.6	\$ 585.60
6/29/2017	Werley, Trey	Create a single repository of contracts information received from GPR, to enable centralized tracking of milestone/deliverables with individual agency plan sponsor, to assist Fortaleza with optimizing their contract decision-making process.	\$ 366.00	1.5	\$ 549.00
6/29/2017	Werley, Trey	Meet with A. Pavia (GPR consultant) to discuss Familia business case, specifically financial information on savings achieved as well as costs incurred for Vieques/Minillas for report to F. Figueroa (Director - Fortaleza) so that the Familia business case can maximize cost-savings impact.	\$ 366.00	1.2	\$ 439.20
6/29/2017	Wheelock, John	Prepare analysis showing how agencies can most effectively operate under a Federal Advisory Board for presentation to umbrella agency heads, individual drivers for meeting with R. Cabrera (Fortaleza).	\$ 429.00	2.8	\$ 1,201.20
6/29/2017	Wheelock, John	Develop analysis of new business case example for Familia based on Vieques integration of 6 offices into 1 to realize cost savings from rent reductions.	\$ 429.00	1.8	\$ 772.20

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/29/2017	Wheelock, John	Create analysis on "Level 1: High-Level" business case for the Human Resources agency charged with mobilizing employees for reallocation in the government in order to drive attrition.	\$ 429.00	1.5	\$ 643.50
6/29/2017	Wheelock, John	Create upgraded template on FY18 Contracts for agency fulfillment in order to comply with PROMESA request on agency savings.	\$ 429.00	1.3	\$ 557.70
6/29/2017	Wheelock, John	Meet with A. Pavia (Familia) to review the business case to assess savings associated with the integration of offices, opening of shared customer service center in Vieques, Minillas.	\$ 429.00	1.1	\$ 471.90
6/29/2017	Wheelock, John	Create template to facilitate the collection of data to assist the transformation agencies with the check process for facilities cost savings per request of PROMESA Oversight Board.	\$ 429.00	1.3	\$ 557.70
6/29/2017	Wheelock, John	Prepare analysis that incorporates takeaways from meeting with A. Pavia (Familia) on the Familia business case into top-down approach summarizing the rural, suburban, urban split of offices for savings potential.	\$ 429.00	1.2	\$ 514.80
6/29/2017	Wheelock, John	Develop process for outreach to Transformation agencies to facilitate the collection of additional data related to contracts, facilities in order to assess savings per request of the PROMESA Oversight Board.	\$ 429.00	1.8	\$ 772.20
6/29/2017	Young, Chris	Review analysis of Project Central to assess data integrity for each agency in order to provide consistent reporting to I. Garcia (Fortaleza).	\$ 621.00	1.3	\$ 807.30
6/29/2017	Young, Chris	Review concept/model to gather transformation agency budget-to-actual information for inclusion in the July Scorecard, per the Oversight Board request.	\$ 621.00	0.8	\$ 496.80
6/29/2017	Young, Chris	Meeting with I. Garcia (Fortaleza - Deputy Secretary of Government), R. Cabrera (Fortaleza) to review the presentation outlining the expected requirements for financial reporting for the meeting with transformation agencies.	\$ 621.00	0.4	\$ 248.40
6/29/2017	Young, Chris	Meet with O. Rodriguez, R Guerra (all Hacienda) to discuss initial assessment of process, systems for central government financial reporting.	\$ 621.00	1.3	\$ 807.30
6/30/2017	Badr, Yasmin	Develop cumulative summary report of risks/issues of the 6 transformation agencies/scope areas for the reporting package deliverable for I. Garcia (Fortaleza) to review.	\$ 366.00	0.9	\$ 329.40
6/30/2017	Badr, Yasmin	Update Project Central interface for the Transformation work stream to report ongoing FOMB reporting, Project Central initiatives.	\$ 366.00	0.8	\$ 292.80
6/30/2017	Badr, Yasmin	Draft email to M. Canino (Department of Safety) regarding issues, risks, achievements related to data in the weekly reports submitted by the 6 sub-agencies of the Department of Safety for the reporting package deliverable.	\$ 366.00	0.6	\$ 219.60

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/30/2017	Badr, Yasmin	Compare the Department of Safety' 6 sub-agencies reports (May 25th- June 20th vs. June 26-June 30th reports) to assess progress made on agency transformation for I. Garcia (Fortaleza).	\$ 366.00	1.1	\$ 402.60
6/30/2017	Badr, Yasmin	Review report provided by J. Amador (BIMS) of integrated Service Centers to identify missing milestone information in the reporting package deliverable.	\$ 366.00	0.9	\$ 329.40
6/30/2017	Badr, Yasmin	Draft e-mail to Y. Diaz (Department of Economic Development) following up on government transformation progress on projected percentage complete to date for the reporting package deliverable for I. Garcia (Fortaleza).	\$ 366.00	0.6	\$ 219.60
6/30/2017	Badr, Yasmin	Draft follow-up e-mail to M. Santos (Department of Family) for review of projected workplan timelines to reduce their geographic footprint, in order to include in the reporting package for I. Garcia (Fortaleza).	\$ 366.00	0.3	\$ 109.80
6/30/2017	Badr, Yasmin	Prepare draft of reporting package containing government transformation progress accomplished, risks/issues raised by agencies between 6/26-6/30 for weekly reporting process to send to I. Garcia (Fortaleza)	\$ 366.00	1.7	\$ 622.20
6/30/2017	Calimano-Colon, Alberto	Meet with M. Quails (Deloitte) to document analysis of the Hacienda (Treasury) / Agency PeopleSoft process/functional findings to include in financial/budget reporting improvement plan for GPR.	\$ 429.00	2.4	\$ 1,029.60
6/30/2017	Carey, Diana	Analyze the Plan for Puerto Rico to identify the government's plan to create integrated service centers (CSI) to begin to develop business case approach.	\$ 507.00	0.6	\$ 304.20
6/30/2017	Carey, Diana	Meet with R. Ferraro (Deloitte) to develop a possible cost/savings model for a "Level 1: Detailed Estimate" case business case on the integrated service centers (CSI), to demonstrate potential cost savings to Fortaleza.	\$ 507.00	0.7	\$ 354.90
6/30/2017	Carey, Diana	Update the definitions for business case maturity levels (1: High-Level Estimate, 2: Detailed Estimate, 3: Line Item Detail) to use in communication with the transformation agency on the business case process/data requests.	\$ 507.00	0.2	\$ 101.40
6/30/2017	Carey, Diana	Meeting with M. Canino (Fortaleza) to discuss the Department of Public Safety (DPS) data request list for the nine potential new business cases identified by the Executive Committee to demonstrate cost savings to Fortaleza.	\$ 507.00	0.8	\$ 405.60
6/30/2017	Carey, Diana	Continue to review transformation program management/implementation status reports submitted by Special Investigations Bureau to provide suggested updates prior to submission to I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	1.1	\$ 557.70

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/30/2017	Ferraro, Rick	Meet with I Garcia, R Cabrera (Fortaleza) , D Saran, J Wheelock (Deloitte) to discuss Government Transformation agency expected requirements for Financial Reporting	\$ 375.38	4.3	\$ 1,614.11
6/30/2017	Ferraro, Rick	Review material to draft list of potential business cases for Central Human Resources, as well as transformation initiatives for respective agency teams	\$ 375.38	1.9	\$ 713.21
6/30/2017	Ferraro, Rick	Review draft list of potential Central Human Resources for mobilization business cases with R Cabrera (Fortaleza) to obtain client feedback	\$ 375.38	0.3	\$ 112.61
6/30/2017	Ferraro, Rick	Discuss potential business case related to contracts to test feasibility with R Cabrera (Fortaleza)	\$ 375.38	0.3	\$ 112.61
6/30/2017	Ferraro, Rick	Revise draft on description of scope for potential Business Cases for Central Human Resources mobilization.	\$ 375.38	0.6	\$ 225.23
6/30/2017	Kim, Nancy Hyunmi	Create analysis of current state of key milestones to be achieved for Finance transformation system implementation.	\$ 366.00	1.9	\$ 695.40
6/30/2017	Kim, Nancy Hyunmi	Meet with R. Guerra (Hacienda) to discuss the proposed PRIFAS system initiatives, prospective compliance timelines for short/long term initiatives in order to assess potential road-blocks, system/data constraints.	\$ 366.00	2.3	\$ 841.80
6/30/2017	Quails, Mike	Review the Agency Dashboards, Worksheet provided by C. Young (Deloitte) from the PR Cash Flow work plan, for details to assist in preparing the government's PeopleSoft system assessment presentation.	\$ 507.00	1.3	\$ 659.10
6/30/2017	Quails, Mike	Review the University of Puerto Rico Cash Flow Work Plan V9 provided by Chris Young (Deloitte), for details to assist in preparing the government's PeopleSoft system assessment presentation.	\$ 507.00	0.9	\$ 456.30
6/30/2017	Quails, Mike	Review the GPR Finance Transformation Assessment V6_VS.pptx presentation to provide feedback on the plan details to V. Soran (Deloitte) for the PeopleSoft assessment.	\$ 507.00	0.9	\$ 456.30
6/30/2017	Saran, Daljeet	Create Project Central work plan reporting package to be distributed to I. Garcia, R. Cabrera, Y. Diaz (all from Fortaleza) to update on Transformation agency (DDEC, DPS, Familia, OATRH, CSI) progress for week ending June 30th.	\$ 546.00	2.1	\$ 1,146.60
6/30/2017	Saran, Daljeet	Review DPS June 30th agency status report to understand recent accomplishments, address key risks/issues, updates to work plan package.	\$ 546.00	1.7	\$ 928.20
6/30/2017	Saran, Daljeet	Review DDEC June 30th agency status report to understand recent accomplishments, address key risks/issues, updates to work plan package.	\$ 546.00	1.9	\$ 1,037.40
6/30/2017	Saran, Daljeet	Review Familia June 30th agency status report to understand recent accomplishments, address key risks/issues, updates to work plan package.	\$ 546.00	1.7	\$ 928.20

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**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/30/2017	Saran, Daljeet	Review OATRH June 30th agency status report to understand recent accomplishments, address key risks/issues, updates to work plan package.	\$ 546.00	1.5	\$ 819.00
6/30/2017	Saran, Daljeet	Review CSI June 30th agency status report to understand recent accomplishments, address key risks/issues, updates to work plan package.	\$ 546.00	1.1	\$ 600.60
6/30/2017	Soran, Vlad	Update analysis of PeopleSoft assessment roadmap with additional information provided by R. Guerra (Hacienda) as of 6/29 to assess current system capabilities, additional capabilities needed to reach future state.	\$ 546.00	2.6	\$ 1,419.60
6/30/2017	Soran, Vlad	Create analysis of PeopleSoft Assessment findings in order to formulate workplan to be implemented within 90 days for financial system.	\$ 546.00	2.6	\$ 1,419.60
6/30/2017	Soran, Vlad	Review analysis of PeopleSoft assessment to identify key milestones for implementation in order to present to R. Guerra (Hacienda), R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.8	\$ 436.80
6/30/2017	Soran, Vlad	Participate in call with C. Kennedy, C. Theocharidis (both Deloitte) to discuss AP process flows documentations for the 12 in-scope agencies to align current process to PeopleSoft system.	\$ 546.00	0.7	\$ 382.20
6/30/2017	Sundaram, Swami	Meet with N. Kim, J. McLean (all Deloitte) to discuss observations, possible recommendations for PeopleSoft system improvement based on discussion with the SIFDE/FIMA teams as of 6/28 on key milestones, needed resources for implementation.	\$ 507.00	2.6	\$ 1,318.20
6/30/2017	Werley, Trey	Update work stream projects section of reporting package for the Governor's dashboard to reflect most current data on Project Central tool, to provide the Governor with an accurate overview of the progress of all in-flight agency transformation initiatives.	\$ 366.00	1.9	\$ 695.40
6/30/2017	Werley, Trey	Update PMO milestone section of reporting package for the Governor's dashboard to reflect most current data on Project Central tool, to create a centralized view of in-transition initiatives/milestones for traceability.	\$ 366.00	1.8	\$ 658.80
6/30/2017	Werley, Trey	Update the Familia implementation plan on Project Central based on conversations with agency personnel, to include newly identified milestones/deliverables, to enhance the existing implementation framework for robustness/accuracy of potential cost savings.	\$ 366.00	1.7	\$ 622.20
6/30/2017	Werley, Trey	Create a list of all projects/PMO milestones for DPS, DDEC, Familia, OATRH, CSI for Governor's dashboard, to enable a quick view of important project/milestone currently outstanding, to permit prioritization of efforts towards initiatives.	\$ 366.00	1.5	\$ 549.00



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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
6/30/2017	Werley, Trey	Create an updated list of liaisons for each individual agency, to segregate responsibility among agency personnel, to assist with a consistent/streamline flow of information for several document request sent per PROMESA guidelines.	\$ 366.00	1.1	\$ 402.60
6/30/2017	Wheelock, John	Prepare analysis to be used by the three Transformation umbrella agencies to facilitate the new PROMESA Oversight request for target savings related to Contracts, Facilities, Personnel reductions.	\$ 429.00	2.8	\$ 1,201.20
6/30/2017	Wheelock, John	Meet with R. Cabrera (Fortaleza) to discuss outline for presentation to identify the key drivers of cost reductions, revenue enhancements embedded in the transformation initiatives of the three umbrella agencies.	\$ 429.00	2.5	\$ 1,072.50
6/30/2017	Wheelock, John	Prepare presentation to incorporate new data received on estimated costs provided by the Dept. of Familia in relation to the integration of offices into service centers using Vieques as the first example.	\$ 429.00	2.2	\$ 943.80
6/30/2017	Wheelock, John	Prepare analysis for meeting with R. Cabrera (Fortaleza) by finalizing presentation slides related to cost savings initiatives in FY18 budget using new templates per request of PROMESA Oversight Board.	\$ 429.00	1.8	\$ 772.20
6/30/2017	Young, Chris	Participate in meeting with D. Saran, J. Wheelock (all Deloitte) to discuss consistency of data to be provided by agencies for July progress reporting to I. Garcia (Fortaleza).	\$ 621.00	1.3	\$ 807.30
6/30/2017	Young, Chris	Prepare analysis of systems, process for financial reporting to present to R. Guerra (Hacienda) in order to review short term improvements for the system.	\$ 621.00	1.7	\$ 1,055.70
6/30/2017	Young, Chris	Prepare analysis of consolidated controls, process roadmaps to identify risks, mitigating controls for Hacienda reporting requirements presentation to AAFAF.	\$ 621.00	1.4	\$ 869.40

**TOTAL JUNE STATEMENT PERIOD - PROJECT MANAGEMENT AND REPORTING PROCESS FOR THE GPR RIGHTSIZING TRANSFORMATION**

**1,584.7 \$ 713,975.44**

**TOTAL ALL CATEGORIES - JUNE STATEMENT PERIOD**

**4,488.6 \$ 2,129,598.85**

**Blended Rate Before Discount \$ 474.45**

**DISCOUNT<sup>1</sup> \$ (212,959.88)**

**ADJUSTED JUNE FEES WITH DISCOUNT APPLIED \$ 1,916,638.96**

**ADJUSTED JUNE BLENDED HOURLY RATE WITH DISCOUNT APPLIED \$ 427.00**

**Note:**

[1] See First Interim Fee Application ¶ 14 (describing the discount applied within the requested fees for the First Interim Fee Application Period).

**EXHIBIT A-3**

**PROFESSIONAL SERVICES TIME DETAIL FOR THE JULY STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**JULY 1, 2017 THROUGH JULY 31, 2017**

**Deloitte Financial Advisory Services LLP**  
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**EXHIBIT A-3 -PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/2/2017	Lew, Matt	Update FY17 Executive Order Cost Savings analysis to show PRIFAS (accounting system) account balances as of 6/30/17 for Mental Health Agency (ASSMCA) to support its FY17 projections of operational expense budget surplus in its FY17 Cost Savings Certifications.	\$ 546.00	1.4	\$ 764.40
7/2/2017	Lew, Matt	Prepare analysis showing payments made against cancelled contracts for the Department of Transportation to assess savings amount in its FY17 Executive Order Cost Savings Certification.	\$ 546.00	2.2	\$ 1,201.20
7/2/2017	Lew, Matt	Review documentation (invoice, purchase order detail) for Dept. of Housing to assess whether it has requisite detail to analyze the Agency's cost savings assertions on its FY17 Executive Order Cost Savings Certification.	\$ 546.00	1.6	\$ 873.60
7/5/2017	Lew, Matt	Call with R. Cortez, T. Hurley, C. Kennedy (Deloitte), M. Blumenfeld, O. Shah (McKinsey), O. Rodriguez (PR - Secretary of Central Accounting) to review draft of FY17 Executive Order Cost Savings Analysis for 12 in-scope agencies.	\$ 546.00	0.6	\$ 327.60
7/5/2017	Pereira, Ravin	Call with C. Kennedy, C. Theocharidis (Deloitte) to discuss the draft accounts payable deck in order to document observations related to the invoice approval process.	\$ 429.00	1.4	\$ 600.60
7/5/2017	Theocharidis, Costas	Call with C. Kennedy, R. Pereira (all Deloitte) to discuss initial comments on the Accounts Payable deliverable related to cost saving initiatives.	\$ 507.00	1.6	\$ 811.20
7/5/2017	Theocharidis, Costas	Analyze overall structure, content of individual sections of the A/P process deliverable to identify additional potential cost savings opportunities related to suggested remediation to process.	\$ 507.00	2.9	\$ 1,470.30
7/6/2017	Pereira, Ravin	Call with V. Soran, M. Quails, S. Sundaram (all Deloitte) to discuss the current status of the cost savings, accrual accounting workstreams to assess commonalities.	\$ 429.00	0.8	\$ 343.20
7/6/2017	Pereira, Ravin	Update the Accounts Payable Process flow Requisition Order to Purchase Order deck based on comments from C. Kennedy, R. Cortez (both Deloitte) related to recommendations including observations on invoice/purchase order approval.	\$ 429.00	2.3	\$ 986.70
7/6/2017	Pereira, Ravin	Update the Accounts Payable Process flow Requisition Order to Purchase Order, Invoice to Cash Disbursement deck, based on discussion with C. Theocharidis (Deloitte), to summarize the process steps related to the generic AP process flows.	\$ 429.00	2.2	\$ 943.80
7/6/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process deck, based on discussion with C. Theocharidis (Deloitte), to include observations including recommendations related to hard copy invoice submission.	\$ 429.00	1.4	\$ 600.60
7/6/2017	Theocharidis, Costas	Call with V. Soran, M. Quails, S. Sundaram, J. McLean, R. Pereira (all Deloitte) to discuss current state of both work streams (A/P work flow team, modified accrual team) to identify synergies.	\$ 507.00	0.8	\$ 405.60

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**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/7/2017	Pereira, Ravin	Call with C. Kennedy, M. Quails, C. Theocharidis (all Deloitte) to assess the accounts payable process flows for the top 8 agencies so as to leverage accrual estimation process in order to improve work stream efficiencies.	\$ 429.00	0.7	\$ 300.30
7/7/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order Process flow deck to include observations made at specific agencies in order to help with understanding of issues related to overall procurement process.	\$ 429.00	2.1	\$ 900.90
7/7/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flow deck, based on discussion with R. Cortez, C. Kennedy (both Deloitte), to include observations related to recommendations on segregation of duties for invoice approval.	\$ 429.00	1.1	\$ 471.90
7/7/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order process flow deck, based on discussion with C. Theocharidis (Deloitte), to include observations/recommendations related to contracts/Purchase Order not approved due to objections from participating vendors.	\$ 429.00	2.2	\$ 943.80
7/7/2017	Theocharidis, Costas	Call with C. Kennedy, M. Quails, R. Pereira (all Deloitte) to discuss strategy for the A/P work flow, modified accrual work streams to identify how existing work already done can be leveraged in relation to cost savings initiatives	\$ 507.00	0.7	\$ 354.90
7/7/2017	Theocharidis, Costas	Call with C. Kennedy (Deloitte) to discuss PeopleSoft Industry Maps, next steps to enhance A/P process deliverable recommendations.	\$ 507.00	0.6	\$ 304.20
7/7/2017	Theocharidis, Costas	Update to include additional observations/recommendations identified for the A/P process deliverable based on comments received from C. Kennedy (Deloitte)	\$ 507.00	1.4	\$ 709.80
7/7/2017	Theocharidis, Costas	Update the draft of A/P work flow deck by including description of high level RO to PO/Contract generation process based on comments received from C. Kennedy (Deloitte)	\$ 507.00	0.5	\$ 253.50
7/7/2017	Theocharidis, Costas	Update the description of high level invoice to cash disbursement process in the A/P deliverable based on comments received from C. Kennedy (Deloitte) for cost management initiatives.	\$ 507.00	0.5	\$ 253.50
7/7/2017	Theocharidis, Costas	Update the draft of A/P work flow deck by developing Executive Summary section on Phase II of A/P work stream based on comments received from C. Kennedy (Deloitte)	\$ 507.00	1.2	\$ 608.40
7/7/2017	Theocharidis, Costas	Prepare additional process recommendations at agency level to include in A/P process deck deliverable based on comments received from C. Kennedy (Deloitte)	\$ 507.00	1.1	\$ 557.70
7/7/2017	Theocharidis, Costas	Analyze accounts payable process to develop process recommendations for purchasing at agency level for cost savings initiatives	\$ 507.00	1.3	\$ 659.10
7/7/2017	Theocharidis, Costas	Update the draft of A/P work flow deck by developing additional process recommendations for formal bidding process based on comments received from C. Kennedy (Deloitte)	\$ 507.00	0.7	\$ 354.90

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/7/2017	Theocharidis, Costas	Update the draft of A/P work flow deck by matching process recommendations to observations noted in agency walk through for informal bidding process based on comments received from C. Kennedy (Deloitte)	\$ 507.00	1.4	\$ 709.80
7/7/2017	Theocharidis, Costas	Update the draft of A/P work flow deck by incorporating detailed observations for invoice approval to cash disbursement process based on comments received from C. Kennedy (Deloitte)	\$ 507.00	0.3	\$ 152.10
7/7/2017	Theocharidis, Costas	Update the draft of A/P work flow deck by enhancing invoice process recommendations to reflect specific steps agencies can take for remediation as discussed with C. Kennedy (Deloitte)	\$ 507.00	0.9	\$ 456.30
7/7/2017	Theocharidis, Costas	Analyze accounts payable process to identify additional accents payable recommendations at vendor/agency level to include in A/P deliverable r based on comments received from C. Kennedy (Deloitte)	\$ 507.00	0.6	\$ 304.20
7/10/2017	Cortez, Berto	Meet with M. Stack, M. Blumenfeld, O. Shah, A. Sosnovskiy (McKinsey), J. Gotos (BDO), to discuss 2017 executive order 2017-001 savings, including go forward steps to address McKinsey's discussion with the PROMESA board.	\$ 585.00	0.9	\$ 526.50
7/10/2017	Cortez, Berto	Follow up analysis of cost savings to prepare summary of initial findings to address McKinsey & Co. request.	\$ 585.00	1.3	\$ 760.50
7/10/2017	Kennedy, Cade	Meet with V. Valencia (Deloitte) to discuss review process related to contract process deliverable package.	\$ 546.00	0.2	\$ 109.20
7/10/2017	Kennedy, Cade	Analyze draft work process for requisition order to purchase order to assess accuracy across agencies based on various meetings with agencies describing the process.	\$ 546.00	1.2	\$ 655.20
7/10/2017	Kennedy, Cade	Review accounts payable work flow deck for addition of new data after follow up meeting with team as part of review process.	\$ 546.00	1.4	\$ 764.40
7/10/2017	Kennedy, Cade	Meet with M. Stack, M. Blumenfeld, O. Shah, A. Sosnovskiy (McKinsey), J. Gotos (BDO), R. Cortez, M. Lew (Deloitte) to review fiscal year 2017 executive order savings, review process, go forward steps to assist McKinsey's discussion with the PROMESA board	\$ 546.00	0.9	\$ 491.40
7/10/2017	McCabe, Michael	Draft email to D. Figueroa (OMB - CIO) regarding updated data request including additional information for users to access PCO data for contract analysis for cost savings review.	\$ 585.00	0.4	\$ 234.00
7/10/2017	McCabe, Michael	Prepare data request, including instructions for data visualization team C. Primbas (Deloitte) to create data visualizations.	\$ 585.00	0.7	\$ 409.50
7/10/2017	McCabe, Michael	Review initial data extract from PCO (contracts management database) received from D. Figueroa (OMB - CIO) to assess data prior to analysis.	\$ 585.00	0.3	\$ 175.50
7/10/2017	McCabe, Michael	Review the latest PCO data extract received on July-10 from OMB to assess the dataset by identifying outliers or erroneous data elements.	\$ 585.00	3.2	\$ 1,872.00
7/10/2017	Nguyen, Phuong	Prepare analysis regarding Certification of Executive Order work to assess current cost savings certifications.	\$ 429.00	2.8	\$ 1,201.20

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/10/2017	Pereira, Ravin	Prepare analysis to compare the Accounts Payable Process Flow to the Master process flow document in order to augment the process flow based on observations/recommendations related to industry best practices.	\$ 429.00	2.3	\$ 986.70
7/10/2017	Pereira, Ravin	Prepare analysis to compare the Invoice to Cash Disbursement Process to the master process flow document, to identify process steps that may optimize the existing AP process.	\$ 429.00	1.1	\$ 471.90
7/10/2017	Pereira, Ravin	Meet with C. Kennedy, M. Quails, C. Theocharidis (all Deloitte) to document the potential benefits of implementing certain processes to the current control environment.	\$ 429.00	0.7	\$ 300.30
7/10/2017	Pereira, Ravin	Meet with M. Quails, C. Theocharidis (both Deloitte) to compare the Industry Maps with the Invoice to Cash Disbursement process in order to assess control deficiencies/recommendations for Invoice approval executed by the Dept. of Finance.	\$ 429.00	1.1	\$ 471.90
7/10/2017	Theocharidis, Costas	Meet with R. Pereira (Deloitte) to discuss additional observations/recommendations to include in the draft A/P Work Flow deck based on the differences identified between the A/P work flow processes & PeopleSoft Industry Maps in line with cost savings initiatives	\$ 507.00	1.6	\$ 811.20
7/10/2017	Theocharidis, Costas	Meet with C. Kennedy, R. Pereira, M. Quails (Deloitte) to review the PeopleSoft Industry Maps, understand how they compare to the general A/P processes in order to identify additional recommendations to be included in the draft A/P work flow deliverable.	\$ 507.00	0.7	\$ 354.90
7/10/2017	Theocharidis, Costas	Meet with R. Pereira, M. Quails (all Deloitte) in order to walk M. Quails (Deloitte) through the general accounts payable process as observed at agencies as part of coordinating efforts in A/P work flow/modified accrual work streams.	\$ 507.00	1.1	\$ 557.70
7/10/2017	Valencia, Veronica	Review analysis of proposed contract management reports in order to add recommendations for cost savings to include in accounts payable deliverable.	\$ 429.00	2.8	\$ 1,201.20
7/10/2017	Valencia, Veronica	Meet with C. Kennedy (Deloitte) to discuss review process related to contract process deliverable.	\$ 429.00	0.2	\$ 85.80
7/10/2017	Valencia, Veronica	Assess draft accounts payable deliverable as of 6/30, to identify additional recommendations in accounts payable process for cost savings initiatives.	\$ 429.00	1.9	\$ 815.10
7/10/2017	Valencia, Veronica	Update analysis of contracts management process issues logs based on findings per review of the contracts management deliverable on 7/10 to identify deficiencies, potential resolutions that can lead to cost savings.	\$ 429.00	1.1	\$ 471.90
7/11/2017	Audi, Roy	Analyze initial data extract from the PCo (centralized contracts database) to assess profiling and reporting capabilities for cost reduction initiative.	\$ 507.00	2.1	\$ 1,064.70
7/11/2017	Audi, Roy	Develop visualizations using Tableau software to analyze trends / patterns in PCo contract data extract specifically related to the amount of contracts by expense category.	\$ 507.00	2.2	\$ 1,115.40

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Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Audi, Roy	Met with C. Primbas, M. McCabe (Deloitte) to discuss scope for contract data analytics work to provide takeaways from FY18 data to use in building a larger cost savings initiative.	\$ 507.00	1.0	\$ 507.00
7/11/2017	Cortez, Berto	Comment on 6/15 draft presentation outlining \$200MM savings build up to assess the sequestration line item impact on budget at the request of M. Stack (McKinsey & Co.).	\$ 585.00	1.1	\$ 643.50
7/11/2017	Cortez, Berto	Develop contract presentation summarizing PCO data by agency for client evaluation.	\$ 585.00	1.2	\$ 702.00
7/11/2017	Cortez, Berto	Outline concepts for contract evaluation summary with focus on key metrics to be focused on by OMB.	\$ 585.00	0.4	\$ 234.00
7/11/2017	Cortez, Berto	Assess agency level budget to actual template for data gathering for FY18 agency information.	\$ 585.00	0.4	\$ 234.00
7/11/2017	Harris, Andy	Review strategy on contracts management in order to identify variances in cost assessment, including spending activities.	\$ 621.00	0.9	\$ 558.90
7/11/2017	Hurley, Timothy	Prepare outline to identify key areas within strategy on creating additional controls, identify additional savings within contracts management process.	\$ 621.00	1.3	\$ 807.30
7/11/2017	Kennedy, Cade	Meet with V. Valencia (Deloitte) to review contract approval process, including consolidated recommendations for OMB process improvement.	\$ 546.00	0.4	\$ 218.40
7/11/2017	Kennedy, Cade	Meet with R. Cortez, M. McCabe (both Deloitte) to review current PCO contract data dashboard analytics, identify supplemental analysis, reports to be created to assist OMB in the contract approval process, including the budget to actual reporting concept.	\$ 546.00	0.5	\$ 273.00
7/11/2017	Kennedy, Cade	Call with M. Lew (Deloitte) to discuss analysis options on executive order savings substantiation to re-report savings to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.2	\$ 109.20
7/11/2017	Kennedy, Cade	Analyze recommendations to improve controls for the requisition order to purchase order process to support cost management initiatives across agencies.	\$ 546.00	2.9	\$ 1,583.40
7/11/2017	Kennedy, Cade	Prepare analysis to incorporate into report dashboard for OMB to utilize for tracking contract approval controls, budget to actual tracking to support cost management initiatives.	\$ 546.00	2.8	\$ 1,528.80
7/11/2017	Kennedy, Cade	Call with A. Delgado (Fortaleza) to discuss fiscal year 2018 contract approval status, controls in place through July 10, to further develop the understanding of the contract approval process at Fortaleza as part of the contract management work-stream.	\$ 546.00	0.2	\$ 109.20
7/11/2017	Kennedy, Cade	Meet with T. Hurley, R. Cortez, J. Doyle (all Deloitte) to discuss PCO contract system data analytics report capabilities to assist the client with future controls, including third party reporting on fiscal year 2018 contracts.	\$ 546.00	0.3	\$ 163.80
7/11/2017	Kennedy, Cade	Analyze data related to fiscal year 2018 data for contract in-process for approval to identify submission trends, data integrity, total contract value by agency to fiscal budget in support of contractual spend cost management initiatives.	\$ 546.00	2.9	\$ 1,583.40



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/11/2017	McCabe, Michael	Call with R. Audi, C. Primbas, S. Palmiero (all Deloitte) to review progress of the team in creating the initial visualizations related to the PCO (Contracts Database) for cost savings analysis.	\$ 585.00	0.4	\$ 234.00
7/11/2017	McCabe, Michael	Call with R. Audi, C. Primbas, S. Palmiero (all Deloitte) to review draft of data visualizations derived from PCO data extract.	\$ 585.00	0.3	\$ 175.50
7/11/2017	McCabe, Michael	Call with R. Audi, C. Primbas, S. Palmiero (all Deloitte) to review updated progress on data visualizations of contracts classified as "other" in PCO (contracts database) for use in contract management presentation on cost savings.	\$ 585.00	0.3	\$ 175.50
7/11/2017	McCabe, Michael	Call with R. Audi, C. Primbas, S. Palmiero (all Deloitte) to review whether the data visualization meets the specifications discussed in earlier check in calls.	\$ 585.00	0.3	\$ 175.50
7/11/2017	McCabe, Michael	Prepare memo related to initial contracts data analysis from PCO (contracts management database), including visualizations / diagrams with notes defining steps performed in evaluating dataset.	\$ 585.00	1.4	\$ 819.00
7/11/2017	McCabe, Michael	Meet with R. Audi, C. Primbas, S. Palmiero (Deloitte) to discuss data models/ visualizations to discuss different ways of cutting the data set obtained from PCO (Contracts Management database) including count/ amount by agency, concept code (category), stage of approval process.	\$ 585.00	0.6	\$ 351.00
7/11/2017	McCabe, Michael	Analyze data queries contained in PCO dataset (contracts management database) to identify data of interest, particularly related to common vendors to support cost savings initiatives.	\$ 585.00	0.6	\$ 351.00
7/11/2017	McCabe, Michael	Review updated data extract from PCO (contracts management database) as of July-11 received from OMB to identify limitations within the data for use in the cost savings initiatives.	\$ 585.00	2.8	\$ 1,638.00
7/11/2017	McCabe, Michael	Call with T. Hurley, C. Kennedy (all Deloitte) to review PCO (contracts management database) data analysis along with the associated memo showing different visualizations derived from the dataset.	\$ 585.00	0.4	\$ 234.00
7/11/2017	Palmiero, Salvatore	Update PCO contract data analysis to include FY 18 contract information to utilize model in cost savings analysis.	\$ 429.00	1.5	\$ 643.50
7/11/2017	Palmiero, Salvatore	Develop updated contract visuals to illustrate patterns or trends found in data for the Department of Education agency for contract cost savings initiatives.	\$ 429.00	1.7	\$ 729.30
7/11/2017	Palmiero, Salvatore	Update data model/visualizations with the new FY 18 contract scope criteria used for cost savings analysis based on new PCO data from FY18.	\$ 429.00	2.9	\$ 1,244.10
7/11/2017	Pereira, Ravin	Meet with C. Kennedy, M. Lew, R. Cortez (all Deloitte) to discuss priorities/milestones related to the cost savings initiatives for inclusion in the deliverable of the AP Process flow deck for review by O. Hernandez (Hacienda).	\$ 429.00	0.6	\$ 257.40

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Pereira, Ravin	Update the Accounts Payable Process Flow deck for the Requisition Order to Purchase Order Process, to include additional recommendations related to Purchase Orders created through the ASG system.	\$ 429.00	1.1	\$ 471.90
7/11/2017	Primbas, Charlie	Develop updated visuals to highlight patterns identified in data for Department of Education for cost savings initiatives.	\$ 429.00	1.6	\$ 686.40
7/11/2017	Primbas, Charlie	Update PCo contract data repository to include FY 18 contract information to be included in model for updated cost savings analysis.	\$ 429.00	2.8	\$ 1,201.20
7/11/2017	Primbas, Charlie	Meeting with M. McCabe, R. Audi, S. Palmiero (Deloitte) to discuss updated data models with the criteria for FY 18 contract used for cost savings analysis for contract/agency types.	\$ 429.00	2.9	\$ 1,244.10
7/11/2017	Theocharidis, Costas	Meet with C. Kennedy, M. Lew, R. Cortez, R. Pereira, V. Valencia (all Deloitte) to discuss milestones to achieve for the week, developments on the cost savings work stream, budget allocated to the remaining in relation to accounts payable work for cost savings initiatives.	\$ 507.00	0.6	\$ 304.20
7/11/2017	Valencia, Veronica	Meet with R. Cortez, M. Lew, C. Theocharidis, C. Kennedy, R. Pereira (all Deloitte) to discuss the contracts remediation process/status as it relates to cost savings initiatives.	\$ 429.00	0.5	\$ 214.50
7/11/2017	Valencia, Veronica	Update contract analysis to account for additional steps in contract approval as per discussion with C. Kennedy (Deloitte) for contract management initiatives.	\$ 429.00	2.2	\$ 943.80
7/11/2017	Valencia, Veronica	Review process flow for contract approval to add additional detail as it relates to the updated steps to compare completeness of contract management initiatives.	\$ 429.00	2.3	\$ 986.70
7/11/2017	Valencia, Veronica	Compare contract management process recommendation summary document to deliverable based on missing information in summary document, to check completeness for contract management initiatives.	\$ 429.00	2.7	\$ 1,158.30
7/11/2017	Valencia, Veronica	Update contracts process analysis for format, including additional recommendations in review process for contract management initiatives.	\$ 429.00	0.9	\$ 386.10
7/12/2017	Cortez, Berto	Call with G. Hernandez (Robles & Associates) regarding ADSEF FY17 balances as compared to projected operational expense budget surplus to test asserted savings on Agency's FY17 Executive Order Cost Savings Certification.	\$ 585.00	0.5	\$ 292.50
7/12/2017	Cortez, Berto	Discuss reconciliation with J. Gotos (BDO) for Police, Mental Health (ASSMCA), Transportation agencies regarding budget surpluses in FY17 Executive Order Cost Savings Certifications.	\$ 585.00	0.7	\$ 409.50
7/12/2017	Cortez, Berto	Review reconciliation template to collect PRIFAS data from Dept. of Police to compare to projected agency level surplus asserted as part of FY17 Executive Order Cost Savings Certification.	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Description	Rate	Hours	Fees
7/12/2017	Hurley, Timothy	Meet with M. Gonzalez (Director AAFAF), C. Young, R. Ferraro (both Deloitte) to discuss contracts analysis strategy to identify additional savings by looking at centralized purchasing.	\$ 621.00	1.4	\$ 869.40
7/12/2017	Kennedy, Cade	Meet with R. Cortez, C. Theocharidis, R. Piera (all Deloitte) to review invoice to disbursement process documentation to address open items for report for client deliverable.	\$ 546.00	0.7	\$ 382.20
7/12/2017	Kennedy, Cade	Analyze PCo contract data to identify information gaps in process controls to be presented to client as part of the contract management initiative.	\$ 546.00	2.9	\$ 1,583.40
7/12/2017	Kennedy, Cade	Prepare detailed list of observations from PCO contract data analysis for project leadership meeting with O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 546.00	1.4	\$ 764.40
7/12/2017	Kennedy, Cade	Supplemental analysis to reconcile fiscal year 2018 approved contracts in Pco system with Fortaleza suggested number of approved contracts in order to analyze whether contract approval follows the current approval process.	\$ 546.00	1.9	\$ 1,037.40
7/12/2017	Kennedy, Cade	Prepare recommendations for invoice to cash disbursement process to improve cost management controls across agencies.	\$ 546.00	2.3	\$ 1,255.80
7/12/2017	McCabe, Michael	Draft email to C. Kennedy (Deloitte) in response to inquiry to address the timeframe of the additional data visualizations and changes between different extracts of the PCO data received from OMB.	\$ 585.00	0.1	\$ 58.50
7/12/2017	McCabe, Michael	Call with C. Kennedy (Deloitte) to discuss additional ways to present the datasets in the contracts' management presentation to provide visibility on cost savings initiatives.	\$ 585.00	0.3	\$ 175.50
7/12/2017	McCabe, Michael	Prepare memo containing analysis of updated dataset to show visualizations/data models based on FY18 PCO data to be considered in contract management initiatives.	\$ 585.00	1.6	\$ 936.00
7/12/2017	McCabe, Michael	Prepare follow-up email to R. Audi (Deloitte) providing feedback on format of the contract data visualizations.	\$ 585.00	0.3	\$ 175.50
7/12/2017	Palmiero, Salvatore	Develop data models/visualizations to provide high level summaries of FY 18 contract data for top 12 government agencies to be reviewed for cost savings initiatives.	\$ 429.00	1.3	\$ 557.70
7/12/2017	Palmiero, Salvatore	Develop/discuss data models to provide summaries of FY 18 contract data by contract type/status to be utilized in cost savings analysis.	\$ 429.00	1.8	\$ 772.20
7/12/2017	Pereira, Ravin	Update the Accounts Payable Process Flow Requisition Order to Purchase Order deck to include observations/recommendations related to Contracts for recurring, non-recurring services.	\$ 429.00	0.3	\$ 128.70
7/12/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order Process Flow deck, based on comments from C. Kennedy, R. Cortez (both Deloitte), to include observations/ recommendations related to the recording/managing of fixed asset inventory.	\$ 429.00	2.3	\$ 986.70

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Date	Professional	Description	Rate	Hours	Fees
7/12/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement Process Flow deck, based on comments from C. Kennedy (Deloitte), to include agencies/Hacienda contacts with whom meetings were held to document the agency specific AP process flow.	\$ 429.00	0.3	\$ 128.70
7/12/2017	Primbas, Charlie	Meet with R. Audi, (Deloitte) team to discuss adjustments to data visualizations to provide overview summaries of FY 18 contracts for 12 in-scope government agencies analyzed during cost savings initiative.	\$ 429.00	1.3	\$ 557.70
7/12/2017	Primbas, Charlie	Meet with R. Audi, (Deloitte) to discuss development of data models to provide high level reports of FY 18 contracts by contract status reviewed during the cost savings initiative for 12 in-scope agencies.	\$ 429.00	1.8	\$ 772.20
7/12/2017	Theocharidis, Costas	Meet with M. Quails, R. Pereira, M. Quails (All Deloitte) to discuss overall Accounts Payable process to identify potential gaps in the process and remediating recommendations to include in A/P work flow deliverable.	\$ 507.00	0.3	\$ 152.10
7/12/2017	Theocharidis, Costas	Meet with C. Kennedy, R. Cortez, R. Pereira (all Deloitte) to discuss additional observations in relation to accounts payable process for inclusion in accounts payable deliverable.	\$ 507.00	0.3	\$ 152.10
7/12/2017	Theocharidis, Costas	Update the draft A/P Work Flow deck by including list of key members of Purchasing/Finance teams interviewed as part of A/P process deliverable based on comments received from C. Kennedy, R. Cortez (all Deloitte)	\$ 507.00	0.2	\$ 101.40
7/12/2017	Theocharidis, Costas	Update the draft A/P Work Flow to include observation/remediation as it relates to cost savings in payables process.	\$ 507.00	0.2	\$ 101.40
7/12/2017	Theocharidis, Costas	Update the draft A/P Work Flow by identifying specific vendor/program level based on comments received from C. Kennedy, R. Cortez (all Deloitte).	\$ 507.00	1.1	\$ 557.70
7/12/2017	Theocharidis, Costas	Review accounts payable process recommendations identified by R. Pereira (Deloitte) to assess for gaps in observations/recommendations at the agency program level of the A/P Work Flow deck.	\$ 507.00	1.4	\$ 709.80
7/12/2017	Valencia, Veronica	Prepare PCO data analysis categorizing types of high value contracts to identify recommendations for inclusion in contracts management deliverable.	\$ 429.00	1.9	\$ 815.10
7/12/2017	Valencia, Veronica	Perform analysis on certification of savings from Housing Agency to incorporate in cost savings certification deliverable.	\$ 429.00	0.4	\$ 171.60
7/12/2017	Valencia, Veronica	Perform analysis on PCO data to identify areas of issue (incomplete information, discrepancies), identify trends, find efficiencies for agencies to draft proposed remediation's for agency contracts entered as of June 2017 to July 10, 2017.	\$ 429.00	2.2	\$ 943.80
7/12/2017	Valencia, Veronica	Perform data analysis on PCO data by stratifying contracts for agencies by volume/ category of contract to understand types of contracts that are submitted/approved in the PCO process for contract management deliverable.	\$ 429.00	1.8	\$ 772.20

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Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Cortez, Berto	Prepare summary response to request from Dept. of Education regarding assessment of payroll discrepancies.	\$ 585.00	1.2	\$ 702.00
7/13/2017	Cortez, Berto	Meet with M. Lew (Deloitte), A. Olivieri (BDO), J. Rosa (Rock Solid), G. Fuentes (PR - Dept. of Education) to discuss plan for evaluation of issues related to identified payroll benefits discrepancies being accrued by the Dept. of Education.	\$ 585.00	1.1	\$ 643.50
7/13/2017	Cortez, Berto	Review updated FY17 Executive Order Cost Savings analysis for in-scope agencies, including data received from Police, ADESF, Mental Health Agency.	\$ 585.00	1.1	\$ 643.50
7/13/2017	Hurley, Timothy	Prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by revising presentation on contracts management, including prioritization of agencies, ways of identifying additional savings.	\$ 621.00	2.4	\$ 1,490.40
7/13/2017	Kennedy, Cade	Meet with V. Valencia (Deloitte) to review comments regarding the Pco contract approval process documentation in support of the cost management work stream deliverable to client.	\$ 546.00	0.8	\$ 436.80
7/13/2017	Kennedy, Cade	Prepare recommendations for contract approval process based on observations from agency meetings to support OMB contract approval process controls related to contract management initiatives.	\$ 546.00	2.7	\$ 1,474.20
7/13/2017	Kennedy, Cade	Update draft recommendations to improve contract approval process controls within the current contract approval process to mitigate non-essential contracts from being approved.	\$ 546.00	2.4	\$ 1,310.40
7/13/2017	Kennedy, Cade	Analyze draft recommendations from agency staff for invoice to cash disbursement process based to support agency process controls, cost management.	\$ 546.00	1.8	\$ 982.80
7/13/2017	Kennedy, Cade	Meet with C. Pizzo, A. Singh, M. Lew (all Deloitte) to coordinate budget work-stream with contracts work-stream, leverage understanding of 2017 agency budgets to report on Executive Order 2017-01 asserted savings for reporting fiscal savings.	\$ 546.00	1.1	\$ 600.60
7/13/2017	Lew, Matt	Meet with R. Cortez (Deloitte), A. Olivieri (BDO), J. Rosa (Rock Solid), G. Fuentes (PR - Dept. of Education) to discuss plan for remediation of issues related to identified discrepancies in payroll benefits being accrued by the Dept. of Education per request of O. Rodriguez (PR - Hacienda Accounting).	\$ 546.00	1.1	\$ 600.60
7/13/2017	Lew, Matt	Review fiscal year-end reconciliation provided by Dept. of Police to assess operational expense account balances in PRIFAS accounting system as of July-7 as compared to projected balances in Agency's FY17 Executive Order Cost Savings Certification.	\$ 546.00	1.1	\$ 600.60
7/13/2017	Lew, Matt	Review fiscal year-end reconciliation provided by Mental Health Agency (ASSMCA) to identify large variances in PRIFAS accounting system as compared to the projected balances in Agency's FY17 Executive Order Cost Savings Certification.	\$ 546.00	1.3	\$ 709.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Lew, Matt	Update FY17 Executive Order Cost Savings analysis for 12 in-scope agencies to include fiscal year end operational expense reconciliations received from Mental Health Agency (ASSMCA), Police Dept., Admin of Socioeconomic Development of Family (ADSEF).	\$ 546.00	2.7	\$ 1,474.20
7/13/2017	McCabe, Michael	Complete user authorization form for PCO to allow Deloitte personnel access to the systems containing the data to be used in the cost savings initiatives.	\$ 585.00	0.4	\$ 234.00
7/13/2017	McCabe, Michael	Prepare email to IT Service Desk regarding PCO user authorization request requesting update on approval status to access data required for contract data analysis.	\$ 585.00	0.3	\$ 175.50
7/13/2017	Nguyen, Phuong	Review analysis of Government of Puerto Rico's Accounts Payables file to assess calculation of current liabilities.	\$ 429.00	1.6	\$ 686.40
7/13/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order Process flow deck, to include observations/recommendations related to RFQ process as discussed with C. Kennedy, R. Cortez (Deloitte).	\$ 429.00	2.4	\$ 1,029.60
7/13/2017	Pereira, Ravin	Update the invoice submission to cash generation process deck, to include observations/recommendations related to invoice submission through E-settlement as per comments from C. Kennedy, R. Cortez (Deloitte).	\$ 429.00	1.7	\$ 729.30
7/13/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order Process flow deck, to include the recommendations based on the Texas Maps Industry best practices , as discussed with C. Kennedy, R. Cortez (Deloitte).	\$ 429.00	1.2	\$ 514.80
7/13/2017	Theocharidis, Costas	Review accounts payable process remediating activities for purchasing, informal and formal bidding process identified by R. Pereira (Deloitte).	\$ 507.00	2.0	\$ 1,014.00
7/13/2017	Theocharidis, Costas	Review invoice process recommendations prepared by R. Pereira (Deloitte) for consistency of Accounts Payable Deliverable in relation to cost savings initiatives	\$ 507.00	0.6	\$ 304.20
7/13/2017	Theocharidis, Costas	Update cash disbursement remediating activities at Agency Finance to match newly identified observations for account payable deliverable in relation to cost savings initiatives	\$ 507.00	0.6	\$ 304.20
7/13/2017	Theocharidis, Costas	Update the draft A/P work flow deck by aligning observations/recommendations in the executive summary to observations/recommendations in the individual sections for A/P deliverable in relation to cost management initiatives.	\$ 507.00	1.4	\$ 709.80
7/13/2017	Valencia, Veronica	Meet with C. Kennedy (Deloitte) to review comments regarding the PCO contract approval process documentation in support of the cost management work stream deliverable to client.	\$ 429.00	0.8	\$ 343.20
7/13/2017	Valencia, Veronica	Update contract approval process flow based on comments provided in review to identify recommendations within the process flow in support of the cost management initiatives related to contract management.	\$ 429.00	2.6	\$ 1,115.40

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Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Valencia, Veronica	Update cost management deliverable to include examples of how to implement recommendations based on comments received by C. Kennedy (Deloitte) on 7/14/17 in support of cost management initiatives.	\$ 429.00	2.6	\$ 1,115.40
7/13/2017	Valencia, Veronica	Analyze new observation in regards to the contract creation process (ASG involvement) to include in required remediation related to contracts management deliverable.	\$ 429.00	2.7	\$ 1,158.30
7/13/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, J. Aponte (OMB) to discuss accounts payable work to assess remaining gaps in identifying unrecorded liabilities at agency level.	\$ 585.00	1.0	\$ 585.00
7/14/2017	Audi, Roy	Met with C. Primbas, M. McCabe (Deloitte) to discuss updated Tableau analytics dashboards using scope adjustments to date ranges and contract statuses (approved vs. in-process).	\$ 507.00	2.2	\$ 1,115.40
7/14/2017	Audi, Roy	Reviewed consolidated dashboard for the 12 identified agencies for initial contracts' evaluation to assess completeness based on latest contracts data extract provided.	\$ 507.00	1.1	\$ 557.70
7/14/2017	Cortez, Berto	Assess "Pagos Indevidos Departamento de Education" memo regarding payroll discrepancies to be remedied.	\$ 585.00	0.4	\$ 234.00
7/14/2017	Cortez, Berto	Outline key controls in process recommendations summary for P. Munos (Dept. of Education) regarding payroll discrepancy remediation.	\$ 585.00	0.9	\$ 526.50
7/14/2017	Cortez, Berto	Draft summary points for P. Muniz, J. Keleher (Dept. of Education) regarding separation of roles/responsibilities for effort to meet remediation goals related to payroll discrepancies as part of transfer of payroll data.	\$ 585.00	0.7	\$ 409.50
7/14/2017	Cortez, Berto	Review changes to Executive Order Cost Savings analysis related to FY17 based on updated agency data for discussion with O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 585.00	0.6	\$ 351.00
7/14/2017	Kennedy, Cade	Analyze draft recommendations from staff for requisition order to purchase order process to support agency process controls for cost management.	\$ 546.00	1.2	\$ 655.20
7/14/2017	Lew, Matt	Draft email to T. Hurley outlining changes to FY17 Executive Order Cost Savings analysis based on year-end operational expense reconciliations received from 3 agencies for discussion with O. Rodriguez (PR - Hacienda Auxiliary Secretary of Accounting).	\$ 546.00	0.8	\$ 436.80
7/14/2017	McCabe, Michael	Draft email to R. Cortez (Deloitte) outlining contract count analysis to utilize correct data set for contract analysis.	\$ 585.00	0.1	\$ 58.50
7/14/2017	Palmiero, Salvatore	Update scope adjustments to date, ranges/contract statuses for visuals created to analyze contract data trends for cost savings analysis.	\$ 429.00	2.2	\$ 943.80
7/14/2017	Palmiero, Salvatore	Consolidate agency/vendor data visualizations into one workbook to provide users with a central location to leverage visuals for cost savings efforts.	\$ 429.00	0.5	\$ 214.50
7/14/2017	Palmiero, Salvatore	Establish additional re-usable data sources for future analysis/research of FY18 PCO contract data for cost savings analysis.	\$ 429.00	0.7	\$ 300.30



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Date	Professional	Description	Rate	Hours	Fees
7/14/2017	Primbas, Charlie	Evaluate date range/contract status adjustments for visuals generated to analyze contract data trends/patterns for cost savings analysis for inclusion in updated deck.	\$ 429.00	2.2	\$ 943.80
7/14/2017	Primbas, Charlie	Consolidated refreshed versions of vendor data visualizations into single file to give users with a centralized access to visuals for the cost savings initiative.	\$ 429.00	2.7	\$ 1,158.30
7/14/2017	Valencia, Veronica	Research contract creation legislation from circular letter 141-17 to consider implications in contract management for incorporation in contract management deliverable in relation to cost savings initiatives.	\$ 429.00	2.3	\$ 986.70
7/14/2017	Valencia, Veronica	Analyze "Surplus Projection" as received from department of family as of 6/30 for consideration in cost saving validation deliverable.	\$ 429.00	1.4	\$ 600.60
7/14/2017	Valencia, Veronica	Update contracts management deliverable to include potential benefit to enacting remediating activity to identify efficiencies to be gained/costs to be reduced in deliverable for client for cost management initiatives.	\$ 429.00	2.1	\$ 900.90
7/17/2017	Audi, Roy	Developed intranet environment for publishing secure iterations of Tableau dashboards showing contracts' analytics as new PCo data extracts are received.	\$ 507.00	1.6	\$ 811.20
7/17/2017	Audi, Roy	Created data visualization dashboards for contract analysis to assess how many contracts have been approved by agency thus far in FY18 (beginning July-1).	\$ 507.00	1.6	\$ 811.20
7/17/2017	Cortez, Berto	Assess Dept. of Education payroll exception report to identify key areas to focus on, including additional data needed for analysis.	\$ 585.00	0.9	\$ 526.50
7/17/2017	Cortez, Berto	Evaluate updated PCO data to develop agency level analyses of new contracts in system, including approval status for each agency for OMB review.	\$ 585.00	0.9	\$ 526.50
7/17/2017	Cortez, Berto	Meet with P. Muniz (PR - Dept. of Education), M. Lew (Deloitte), J. Lopez, O. Hernandez (both BDO), J. Rosa (Rock Solid), J. Vicens (Interboro) to discuss current status of reports to address vacation day discrepancies for Dept. of Education employees.	\$ 585.00	0.8	\$ 468.00
7/17/2017	Kennedy, Cade	Meet with T. Hurley, C. Young, C. Pizzo (all Deloitte) to coordinate response to McKinsey FY18 fiscal budget data request to identify next steps for efficient response.	\$ 546.00	0.4	\$ 218.40
7/17/2017	Kennedy, Cade	Meet with R. Pereira (Deloitte) to discuss contract database dashboard creation to assist OMB with contract approval controls for cost management.	\$ 546.00	0.4	\$ 218.40
7/17/2017	Kennedy, Cade	Perform review of contract approval process map to identify cost mitigation opportunities to support cost management initiatives.	\$ 546.00	1.7	\$ 928.20
7/17/2017	Kennedy, Cade	Perform review of draft accounts payable write-up for process improvement opportunities to align with cost management initiative work-streams.	\$ 546.00	1.4	\$ 764.40

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Date	Professional	Description	Rate	Hours	Fees
7/17/2017	Lew, Matt	Meet with P. Muniz (PR - Dept. of Education), R. Cortez (Deloitte), J. Lopez (BDO), O. Hernandez (BDO), J. Rosa (Rock Solid), J. Vicens (Interboro) to discuss current status of reports to address vacation day discrepancies for Dept. of Education employees per request of O. Rodriguez (PR - Auxiliary Secretary of Accounting).	\$ 546.00	1.7	\$ 928.20
7/17/2017	Lew, Matt	Meet with J. Keleher (PR - Secretary of Education), P. Muniz (PR - Dept. of Education, R. Cortez (Deloitte) to discuss overall progress of vacation day variance analysis for Dept. of Education, additional issues related to categorization of FY18 budget allocation.	\$ 546.00	0.4	\$ 218.40
7/17/2017	Lew, Matt	Review report of 'Rejected Vacation Approvals' provided by O. Hernandez (BDO) to understand the key reasons why system is rejecting vacation hours for the Dept. of Education.	\$ 546.00	1.2	\$ 655.20
7/17/2017	Lew, Matt	Prepare analysis to stratify hours associated with rejected vacation requests by 'type of rejection' to understand the percentage concentration of the top-3 reasons to assist Dept. of Education with cleaning up employee vacation accruals.	\$ 546.00	1.4	\$ 764.40
7/17/2017	McCabe, Michael	Prepare data request to submit to OMB service desk by email for current PCO data required for contract analysis.	\$ 585.00	0.2	\$ 117.00
7/17/2017	McCabe, Michael	Draft email to C. Kennedy (Deloitte) responding to request for update on the progress of the data analysis work for cost savings initiatives.	\$ 585.00	0.3	\$ 175.50
7/17/2017	Nguyen, Phuong	Update analysis on \$200MM Reserve Build Up based on request from AAFAF, McKinsey & Co. on 7/14 using agency level data regarding budget changes from fiscal year 2017 to fiscal year 2018.	\$ 429.00	2.7	\$ 1,158.30
7/17/2017	Palmiero, Salvatore	Analyze PCO contract data reports for FY18 to create a summary in order to assess the relevant reports/data to extract to fulfill requests related to cost savings initiative.	\$ 429.00	2.9	\$ 1,244.10
7/17/2017	Palmiero, Salvatore	Analyze new PCO contract data reports for summarization in reports/data to fulfill data requests for cost savings analysis.	\$ 429.00	0.8	\$ 343.20
7/17/2017	Palmiero, Salvatore	Develop preliminary agency view visualizations/data models based on FY18 PCO contract data to assist contract analysis at agencies in line with cost savings initiatives.	\$ 429.00	2.1	\$ 900.90
7/17/2017	Pereira, Ravin	Prepare a summary of the Contract PCO database to highlight the top 20 agencies by contract value to highlight the number of contracts raised below \$10K threshold for the Dept. of Education.	\$ 429.00	2.8	\$ 1,201.20
7/17/2017	Pereira, Ravin	Meet with C. Kennedy (Deloitte), to discuss the contract database dashboard creation, to assist OMB with the identification of contract approval controls to address cost savings.	\$ 429.00	0.4	\$ 171.60
7/17/2017	Pereira, Ravin	Prepare the Summary of the PCO Contract Database to highlight the top 20 vendors by budget value, to identify vendors that may have multiple contracts for the same goods/services.	\$ 429.00	1.9	\$ 815.10

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Date	Professional	Description	Rate	Hours	Fees
7/17/2017	Primbas, Charlie	Develop structured queries to implement additional functionality to contract analysis models for centralized PCo contract analysis platform to assess cost savings initiative.	\$ 429.00	2.4	\$ 1,029.60
7/17/2017	Primbas, Charlie	Analyze PCo contract data reports to generate associated summaries in order to identify the relevant reports/data necessary for fulfilling data requests related to cost savings initiatives.	\$ 429.00	2.9	\$ 1,244.10
7/17/2017	Primbas, Charlie	Update financial data models, including visualizations, to include most recent data source extracted from PCo contract repository for cost savings initiatives.	\$ 429.00	1.8	\$ 772.20
7/17/2017	Primbas, Charlie	Create draft data models based on FY18 PCo contract data received to assist in scope agencies in identifying the number of contracts approved for contract analysis in line with cost savings initiatives.	\$ 429.00	2.1	\$ 900.90
7/17/2017	Valencia, Veronica	Review report of rejected vacation time derived from the KRONOS system for the Dept. of Education as of July-16 to assess why vacation time is being rejected by the system.	\$ 429.00	0.9	\$ 386.10
7/17/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB) to discuss status of contracts approved to date in FY18 to identify the number of contracts by agency and types of contracts (expense classification).	\$ 585.00	1.2	\$ 702.00
7/17/2017	Velez, Juan	Review of PCo contract workflow deck to analyze recommendations, provide recommendations for improving the steps in the review process within the PCo system.	\$ 366.00	0.9	\$ 329.40
7/18/2017	Audi, Roy	Reviewed initial data visualization materials to assess whether new data from PCo data extract was being reflected in new visualizations.	\$ 507.00	0.7	\$ 354.90
7/18/2017	Audi, Roy	Developed data visualization dashboards using PCo data extract to show the count and amount of contracts that have been approved in FY18 by vendor and agency.	\$ 507.00	1.9	\$ 963.30
7/18/2017	Audi, Roy	Met with C. Primbas, M. McCabe (Deloitte) to walk-through latest iteration of data visualizations related to vendors to identify additional ways to provide insights into contracting irregularities for cost management.	\$ 507.00	0.5	\$ 253.50
7/18/2017	Cortez, Berto	Meet with R. Pereira, C. Theocharidis, V. Valencia (Deloitte) to discuss open items, workflow status, including client reports for updated analysis regarding cost management.	\$ 585.00	0.7	\$ 409.50
7/18/2017	Cortez, Berto	Discussion with M. Lew (Deloitte) regarding operational expense variances in account reconciliations between projections, actual balances as of 6/30/17 for Dept. of Transportation, Mental Health Agency (ASSMCA).	\$ 585.00	0.6	\$ 351.00
7/18/2017	Cortez, Berto	Meet with C. Kennedy, M. Lew, J. Velez, V. Valencia, R. Pereira (Deloitte) to discuss development of contract database dashboard, contracts Deck, PCO data analytics, cost management certification to offer recommendations.	\$ 585.00	0.7	\$ 409.50
7/18/2017	Cortez, Berto	Analyze reconciled budget surplus budget to actual for FY17 to assess variances as compared to the Agency's FY17 Executive Order Cost Savings Certification.	\$ 585.00	0.9	\$ 526.50

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Date	Professional	Description	Rate	Hours	Fees
7/18/2017	Kennedy, Cade	Meet R. Cortez, M. Lew, V. Valencia, J. Velez (Deloitte) to discuss contract database dashboard creation, Contracts Deck, PC data analytics, Cost management certification to assist OMB with contract approval controls, cost management.	\$ 546.00	0.6	\$ 327.60
7/18/2017	Kennedy, Cade	Meeting with M. McCabe (Deloitte) to discuss data analysis performed on fiscal year 2017, 2018 contracts with approved, in-process status to prepare reports showcasing capabilities regarding reporting analytics to support contract management work-stream.	\$ 546.00	0.8	\$ 436.80
7/18/2017	Kennedy, Cade	Prepare data visuals on approved contract value distribution curve to review for potential contractual value thresholds which affect the approval process controls as part of data testing on contract management work-stream.	\$ 546.00	1.3	\$ 709.80
7/18/2017	Kennedy, Cade	Analyze contract data from the PCO system to assess quality of data entered related to contract types/volume/value approved for fiscal year 2018 in order to provide transparency into fiscal year 2018.	\$ 546.00	2.6	\$ 1,419.60
7/18/2017	Kennedy, Cade	Prepare fiscal year 2018 budget summary by concept for Education agency in order to assess data for future tracking of approved contract value to budgeted amount.	\$ 546.00	0.4	\$ 218.40
7/18/2017	Kennedy, Cade	Prepare executive summary on contract mitigation opportunities based on findings to date as part of the contract cost management initiatives work-stream.	\$ 546.00	1.8	\$ 982.80
7/18/2017	Kennedy, Cade	Create contract reporting package including top vendors, contract type, approved contract value compared to budget, etc. in preparation for team meeting with Education agency.	\$ 546.00	1.1	\$ 600.60
7/18/2017	Lew, Matt	Review analysis of FY18 contracts entered into Pco (Contract Database) for top 12 agencies to assess whether contracts are being categorized by functional need (professional services, information technology services, real estate leases, other).	\$ 546.00	1.7	\$ 928.20
7/18/2017	Lew, Matt	Review analysis of FY18 contracts entered into Pco (Contract Database) for top 12 agencies to assess percentage of contracts that have been denied from 1-July-2017 to 17-July-2017.	\$ 546.00	1.3	\$ 709.80
7/18/2017	Lew, Matt	Meet with C. Kennedy, R. Cortez, J. Velez, V. Valencia, R. Pereira to discuss contract database dashboard creation, contracts Deck, PCo data analytics, cost management certification to assist PR Office of Management & Budget (OMB) with contract approval controls, cost management.	\$ 546.00	0.6	\$ 327.60
7/18/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to discuss reasons behind variances in operational expense account reconciliations between projections, actual balances as of 6/30/17 for Dept. of Transportation, Mental Health Agency (ASSMCA).	\$ 546.00	0.7	\$ 382.20
7/18/2017	Lew, Matt	Draft email to M. Stack (McKinsey) in response to inquiry about updates made to FY17 Executive Order Cost Savings Analysis for June-30 operational expense account reconciliations for Dept. of Transportation, Mental Health, Police Dept.	\$ 546.00	0.2	\$ 109.20

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Date	Professional	Description	Rate	Hours	Fees
7/18/2017	Lew, Matt	Review operational expense budget surplus reconciliation (projected vs. actual as of 30-June-2017) provided by Dept. of Transportation to assess areas of variances in relation to the Agency's FY17 Executive Order Cost Savings Certification.	\$ 546.00	0.7	\$ 382.20
7/18/2017	McCabe, Michael	Discuss data visualization schedules addressing contract approval progress with R. Audi, C. Primbas, S. Palmiero (Deloitte) to discuss milestones, overall progress.	\$ 585.00	0.5	\$ 292.50
7/18/2017	McCabe, Michael	Review initial data visualization schedules related to contracts approved in PCO with C. Kennedy, R. Audi, C. Primbas, S. Palmiero (Deloitte).	\$ 585.00	1.0	\$ 585.00
7/18/2017	McCabe, Michael	Review contract data out of PCO (contracts management database) received from PCO Service Desk to assess quality issues such as conformity of fields, consistency of information in required fields.	\$ 585.00	0.3	\$ 175.50
7/18/2017	Nguyen, Phuong	Update consolidated analysis on accounts payable workflows for key agencies to include additional controls/recommendations to mitigate risks within Purchasing department.	\$ 429.00	2.6	\$ 1,115.40
7/18/2017	Nguyen, Phuong	Update analysis on Contract Approval process to include new remediation activities for consideration during approval process in Pco (contracts system) for Administration for the Socioeconomic Development of the Family (ADSEF).	\$ 429.00	1.7	\$ 729.30
7/18/2017	Palmiero, Salvatore	Develop new data sources to refresh visualizations based on the PCO raw contract data to assist in contract review at agency level reviews for cost management analysis.	\$ 429.00	1.7	\$ 729.30
7/18/2017	Palmiero, Salvatore	Develop scripts for data loading/processing of PCO contract data to assist in visualization refresh to allow for analysis of current PCO raw data for potential cost savings.	\$ 429.00	2.7	\$ 1,158.30
7/18/2017	Palmiero, Salvatore	Develop queries to analyze PCO contract data in order to create visualizations for different vendors/government agencies to be utilized in cost savings analysis.	\$ 429.00	2.2	\$ 943.80
7/18/2017	Palmiero, Salvatore	Update user interface of data visualization platform for FY18 PCO contract data for leverage of data visualization tools to identify potential cost saving areas within different agencies/vendors.	\$ 429.00	0.6	\$ 257.40
7/18/2017	Palmiero, Salvatore	Update data visualization/user interface to identify capabilities for data analysis of contract data for discussion with C. Kennedy, R. Audi, C. Primbas, M. McCabe (Deloitte).	\$ 429.00	0.7	\$ 300.30
7/18/2017	Pereira, Ravin	Meet with C. Kennedy, R. Cortez (both Deloitte) to discuss contract database dashboard creation, contracts deck, PCO data analytics, cost management certification to assist OMB with the identification of cost savings related to the contracts portfolio.	\$ 429.00	0.6	\$ 257.40
7/18/2017	Pereira, Ravin	Prepare the Contract PCO database summary tables, for the top 20 agencies based on contract value, number of contracts, Budget value, to highlight the dominant vendors per agency as well as multiple contracts issued to a single vendor.	\$ 429.00	2.4	\$ 1,029.60

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7/18/2017	Pereira, Ravin	Prepare a comparison between the current budget to total contracts submitted vs. approved within the PCO database for the Dept. of Education to assess the % of budget already used, to estimate amounts available per budget concept for potential re-allocation.	\$ 429.00	1.6	\$ 686.40
7/18/2017	Pereira, Ravin	Prepare a list of the top 20 vendors within the PCO database based on budget value for the Dept. of Health to identify cost savings related to vendors having multiple contracts with the agency for similar goods/services.	\$ 429.00	2.6	\$ 1,115.40
7/18/2017	Pereira, Ravin	Prepare a list of the top 20 vendors within the PCO database, based on contracts classified as 'Other Services', to identify cost savings associated with vendors providing similar services across agencies at different prices.	\$ 429.00	1.3	\$ 557.70
7/18/2017	Primbas, Charlie	Create scripts to enhance data analysis process of new PCo contract information to allow for model refresh of contract data for analysis in line with cost savings initiatives at in-scope agencies.	\$ 429.00	2.7	\$ 1,158.30
7/18/2017	Primbas, Charlie	Develop user interface of data presentations for FY18 PCo contract data to help OMB identify potential cost saving areas across different agencies with respect to key vendors.	\$ 429.00	0.6	\$ 257.40
7/18/2017	Primbas, Charlie	Review preliminary data presentations to identify additional key performance measures needed for analysis of contract data.	\$ 429.00	0.7	\$ 300.30
7/18/2017	Primbas, Charlie	Develop analysis of updated FY18 PCo contract data in order to create FY17 to FY18 comparisons for different government agencies included in cost savings analysis.	\$ 429.00	2.9	\$ 1,244.10
7/18/2017	Valencia, Veronica	Perform analysis on PCO data to categorize different services provided to same vendor to identify possible economies of scale for contract management initiatives.	\$ 429.00	1.7	\$ 729.30
7/18/2017	Valencia, Veronica	Perform agency level data analysis to identify contract approval process status based on "Contrato Estatus" to identify efficiencies in contract management process for cost savings initiatives.	\$ 429.00	2.9	\$ 1,244.10
7/18/2017	Valencia, Veronica	Prepare vendor management slide with information gained in PCO data analyzed on 7/17 of two specific vendors identifying observations for potential cost savings for contract management initiatives.	\$ 429.00	1.4	\$ 600.60
7/18/2017	Valencia, Veronica	Perform data analysis on PCO data for Dept. of Education to identify where the contract sits in approval process based on "Contrato Estatus" to provide insight on in the overall process/ identify efficiencies for cost savings initiatives.	\$ 429.00	2.7	\$ 1,158.30
7/18/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero (OMB) to discuss accounts payable document, specifically the agencies that were covered and potential unrecorded liabilities.	\$ 585.00	0.5	\$ 292.50
7/18/2017	Velez, Juan	Meet with C. Kennedy, R. Cortez, M. Lew, V. Valencia, R. Pereira(Deloitte) to discuss contract database dashboard creation, to assist in identifying contract approval controls for cost management.	\$ 366.00	0.6	\$ 219.60

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/18/2017	Velez, Juan	Prepare analysis outlining the different approval stages in the PCo system for discussion with the agencies regarding possible cancellation of FY18 contracts for cost savings.	\$ 366.00	0.6	\$ 219.60
7/19/2017	Audi, Roy	Meet with C. Primbas, M. McCabe (Deloitte) to discuss additional data visualizations around the 'other' expense category to provide visibility into what types of contracts / vendors are being classified here.	\$ 507.00	0.7	\$ 354.90
7/19/2017	Audi, Roy	Developed SQL queries to structure PCo data extract for additional analysis on the contracts classified as 'other' to identify any patterns (agencies, types of services, etc.).	\$ 507.00	1.3	\$ 659.10
7/19/2017	Audi, Roy	Met with C. Primbas, M. McCabe (Deloitte) to walk-through new data visualization dashboards with the additional insights on the 'other' contract category.	\$ 507.00	0.5	\$ 253.50
7/19/2017	Cortez, Berto	Evaluate payroll discrepancy analysis related to vacation pay for inclusion in update requested by J. Keleher (Secretary of Dept. of Education).	\$ 585.00	1.1	\$ 643.50
7/19/2017	Cortez, Berto	Assess updated payroll discrepancy data from Rock Solid for inclusion in analysis on potential option to address delay risks.	\$ 585.00	0.7	\$ 409.50
7/19/2017	Cortez, Berto	Review A/P deck flowcharts to provide comments to team for update.	\$ 585.00	0.9	\$ 526.50
7/19/2017	Cortez, Berto	Review A/P deck process recommendations to provide comments to team.	\$ 585.00	0.7	\$ 409.50
7/19/2017	Kennedy, Cade	Research inquiries on accounts payable controls process, including cost mitigation opportunities, to update draft of report for the cost management work-stream.	\$ 546.00	2.2	\$ 1,201.20
7/19/2017	Kennedy, Cade	Meet with R. Cortez, R. Pereira (both Deloitte) to review accounts payable process map, control mitigation opportunities to support the accounts payable cost management work-stream to identify cost reduction opportunities.	\$ 546.00	0.4	\$ 218.40
7/19/2017	Kennedy, Cade	Update accounts payable controls process, cost mitigation opportunities deck with comments from R. Cortez (Deloitte) as part of agency level cost management work-stream initiative.	\$ 546.00	2.6	\$ 1,419.60
7/19/2017	Kennedy, Cade	Review draft analysis on Education agency fiscal year 2018 contracts by status to provide feedback on further analysis required to assist Education agency with more transparency on current contracting process for fiscal year 2018.	\$ 546.00	1.3	\$ 709.80
7/19/2017	Kennedy, Cade	Prepare supplemental analysis on Education agency fiscal year 2018 contracts in approval process to identify data trends to assist the agency with more transparency on vendor base, contract value, year to date approved contract value as compared to fiscal year budget.	\$ 546.00	2.2	\$ 1,201.20
7/19/2017	Kennedy, Cade	Analyze fiscal year 2018 budget to approved contracts in PCO database as of July 19 to identify value of contract already pushed through to identify data trends.	\$ 546.00	1.4	\$ 764.40



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/19/2017	Lew, Matt	Meet with J. Velez, R. Pereira, V. Valencia to discuss key internal control issues identified, recommendations to remediate agency accounts payable process flow to gain better visibility into completeness of liabilities on a monthly basis.	\$ 546.00	1.1	\$ 600.60
7/19/2017	Lew, Matt	Review Pco contract database to assess whether vendor Employer Identification Numbers (EINs) are consistently entered into system for contracts in order to potentially run up against list of companies that owe back taxes to government held by Puerto Rico Dept. of Treasury (Hacienda).	\$ 546.00	0.7	\$ 382.20
7/19/2017	Lew, Matt	Draft email to M. Morla (Deloitte) to inquire about matching Employer Identification Numbers (EINs) from Pco (contracts database) with Dept. of Treasury records for companies owing back taxes to enhance collection efforts.	\$ 546.00	0.2	\$ 109.20
7/19/2017	Lew, Matt	Discuss with O. Hernandez (BDO) operational expense budget surplus reconciliation provided by Dept. of Transportation to identify the funds (general vs. federal) that is driving the variances in relation to the agency's FY17 executive order cost savings certification.	\$ 546.00	0.9	\$ 491.40
7/19/2017	Lew, Matt	Prepare analysis of cancelled purchase orders asserted by the Dept. of Housing in relation to its FY17 Executive Order Cost Savings Certification to quantify savings for review by Agency personnel.	\$ 546.00	1.2	\$ 655.20
7/19/2017	McCabe, Michael	Meet with R. Audi, S. Palmiero (Deloitte) to review new version of PCO (contracts management database) data visualization dashboards to asses incorporating into contracts analysis for cost management initiatives.	\$ 585.00	0.5	\$ 292.50
7/19/2017	McCabe, Michael	Meet with R. Audi, C. Primbas, S. Palmiero (all Deloitte) to review new version of dashboard, provide observations about presentation of data for end-users looking for specific information related to agencies, FY17 vs. FY18 approvals.	\$ 585.00	0.7	\$ 409.50
7/19/2017	Palmiero, Salvatore	Develop preliminary view visualizations/data models by vendor based on FY18 PCO for contract analysis in line with cost savings initiatives for agencies under review.	\$ 429.00	0.3	\$ 128.70
7/19/2017	Palmiero, Salvatore	Develop preliminary agency view visualizations/data models using FY18 PCO contract data for analysis of in-scope agencies in line with cost management initiatives.	\$ 429.00	2.8	\$ 1,201.20
7/19/2017	Palmiero, Salvatore	Update visualization models/formats to increase data transfer related to cost management contract analysis based on requests from the client.	\$ 429.00	0.7	\$ 300.30
7/19/2017	Palmiero, Salvatore	Update version of PCO contract data visualization dashboards to asses usability in contract analysis.	\$ 429.00	0.6	\$ 257.40
7/19/2017	Pereira, Ravin	Develop a histogram for contracts data from the PCO database, based on contract value for the Dept. of Education, to identify cost savings related to contracts below the \$10K threshold for the same goods purchased from the same vendor.	\$ 429.00	2.2	\$ 943.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/19/2017	Pereira, Ravin	Create a histogram based on contract value for contracts from the PCO database for the Dept. of Health, to identify vendors with active contracts to provide the same goods including services at different prices.	\$ 429.00	1.8	\$ 772.20
7/19/2017	Pereira, Ravin	Meet with R. Cortez, C. Kennedy (both Deloitte) to discuss summarized view of the AP process flows, to enable agencies to identify differences between the current process with the industry best practices.	\$ 429.00	1.8	\$ 772.20
7/19/2017	Pereira, Ravin	Meet with M. Lew, J. Velez (both Deloitte) to discuss key identified issues associated with the AP Process Flow executive summary in order to highlight the current scope as well as limitations in relation to cost savings initiatives.	\$ 429.00	1.1	\$ 471.90
7/19/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order process flow deck, based on discussion with M. Lew (Deloitte), to include supporting reasons/actionable steps for each identified recommendation.	\$ 429.00	2.6	\$ 1,115.40
7/19/2017	Pereira, Ravin	Update the AP process flow deck, based on discussion with M. Lew (Deloitte), to include actionable steps that each agency should undertake related to liability estimation, hard copy invoice tracking.	\$ 429.00	2.8	\$ 1,201.20
7/19/2017	Primbas, Charlie	Create initial vendor based data models from FY18 PCo contract data to assist agencies in vendor related contract analysis in line with cost savings initiatives.	\$ 429.00	2.8	\$ 1,201.20
7/19/2017	Primbas, Charlie	Draft initial agency based data models using FY18 PCo contract data to assist agencies in contract analysis in line with cost reduction initiatives.	\$ 429.00	1.4	\$ 600.60
7/19/2017	Primbas, Charlie	Update visualization models to assess key performance indicators that would be most useful in contract analysis based on data available from PCO database.	\$ 429.00	0.7	\$ 300.30
7/19/2017	Primbas, Charlie	Draft updated version of PCo contract data visualization dashboards to assess usability in contract analysis for cost management initiatives for in-scope agencies.	\$ 429.00	0.6	\$ 257.40
7/19/2017	Valencia, Veronica	Update deliverable for Department of Education regarding contract value distribution for overall format/presentation.	\$ 429.00	1.1	\$ 471.90
7/19/2017	Valencia, Veronica	Edit initiative progress report for department of Education to include findings provided in PCo data analysis performed segregation of contracts distinctly for Dept. of Education and all agencies.	\$ 429.00	2.4	\$ 1,029.60
7/19/2017	Valencia, Veronica	Meet with R. Cortez, C. Kennedy, M. Lew, J. Velez, R. Pereira (all Deloitte) to discuss issues associated with the AP Process Flow observations.	\$ 429.00	1.8	\$ 772.20
7/19/2017	Valencia, Veronica	Meet with M. Lew, J. Velez, R. Pereira (all Deloitte) to discuss identified issues associated with the AP Process Flow recommendations.	\$ 429.00	1.1	\$ 471.90
7/19/2017	Valencia, Veronica	Perform data analysis on PCO data for dept. of education to identify the percentage, quantity, amount of contracts distribution at different value ranges, to understand population to include in consideration for contract management initiatives.	\$ 429.00	1.8	\$ 772.20

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/19/2017	Valencia, Veronica	Segregate PCO data for agencies to identify the percentage of contracts distribution at different value ranges, to understand population for contract management initiatives.	\$ 429.00	2.2	\$ 943.80
7/19/2017	Valencia, Veronica	Update analysis for Dept. of Education (Contract Approval Stages) to include total dollar value of contracts at each stage FY 18'.	\$ 429.00	1.3	\$ 557.70
7/19/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss the accounts payable file to assess the estimate of outstanding liabilities identified at agency-level as of FY17 end (June-30).	\$ 585.00	1.3	\$ 760.50
7/19/2017	Vazquez-Rivera, Jose	Analyze updated accounts payable report to assess increases in estimated outstanding liabilities at agency-level as of end of Fiscal Year (June-30).	\$ 585.00	1.6	\$ 936.00
7/19/2017	Velez, Juan	Meet with R. Cortez, C. Kennedy, M. Lew, R. Pereira, V. Valencia (Deloitte) to discuss key identified issues associated with the AP Process observations, recommendations.	\$ 366.00	1.8	\$ 658.80
7/19/2017	Velez, Juan	Meet with M. Lew, R. Pereira, V. Valencia (Deloitte) to identify additional recommendations for the issues identified within the agencies associated with the AP Process Flow.	\$ 366.00	1.1	\$ 402.60
7/19/2017	Velez, Juan	Update the accounts payable process flow deck to include detailed examples for each recommendation associated within the accounts payable recording process.	\$ 366.00	2.6	\$ 951.60
7/19/2017	Velez, Juan	Update accounts payable process flow deck to include actionable remediation steps that each agency can undertake to enhance the existing control environment.	\$ 366.00	2.8	\$ 1,024.80
7/20/2017	Audi, Roy	Perform data profiling on new extract obtained from the PCo contracts database to specifically look at the quantity of approved contracts in FY18 with a comparison to FY17 at an agency level.	\$ 507.00	1.9	\$ 963.30
7/20/2017	Audi, Roy	Prepare Tableau dashboards showing data visualizations from PCo contracts' database for publishing.	\$ 507.00	2.2	\$ 1,115.40
7/20/2017	Audi, Roy	Modify data visualization dashboards to include additional insights on approvals in FY18 by agency.	\$ 507.00	1.9	\$ 963.30
7/20/2017	Audi, Roy	Meet with M. McCabe, C. Primbas (Deloitte) to review latest iteration of contracts data visualization dashboards to assess the incorporation of additional fields for approvals and agency-level insights.	\$ 507.00	0.6	\$ 304.20
7/20/2017	Cortez, Berto	Meet with P. Reyes (Undersecretary Dept of Education), J. Lopez (BDO), G. Hart (Rock Solid) to discuss progress on payroll analysis, open items, additional work to be completed.	\$ 585.00	0.4	\$ 234.00
7/20/2017	Cortez, Berto	Meet with P. Reyes (Undersecretary Dept of Education) to discuss cost certification analysis finding for Dept. of Education, including best practices for go forward efforts.	\$ 585.00	0.2	\$ 117.00
7/20/2017	Cortez, Berto	Prepare email to J. Keleher (Secretary of Dept. of Education) regarding contract spend for FY18 compared to FY 18 budget.	\$ 585.00	0.2	\$ 117.00

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Cortez, Berto	Develop contract spend analysis at request of J. Keleher (Secretary of Dept of Education) for FY18 compared to FY 18 budget.	\$ 585.00	0.7	\$ 409.50
7/20/2017	Cortez, Berto	Prepare talking points for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) regarding progress on contracts, accounts payable.	\$ 585.00	0.4	\$ 234.00
7/20/2017	Cortez, Berto	Prepare email to P. Reyes (Undersecretary of Dept. of Education) regarding status of payroll analysis, including next steps/open items.	\$ 585.00	0.2	\$ 117.00
7/20/2017	Cortez, Berto	Prepare discussion points for meeting with P. Reyes (Undersecretary of Dept. of Education) regarding cost certification analysis.	\$ 585.00	0.4	\$ 234.00
7/20/2017	Cortez, Berto	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting) regarding cost certification findings.	\$ 585.00	0.3	\$ 175.50
7/20/2017	Cortez, Berto	Evaluate FY18 PCO contract data for Dept. of Education for inclusion in analysis requested by J. Keleher (Secretary of Dept of Education).	\$ 585.00	0.6	\$ 351.00
7/20/2017	Kennedy, Cade	Prepare next steps to execute risk mitigation initiatives, including internal controls, for the accounts payable cost management work-stream.	\$ 546.00	1.7	\$ 928.20
7/20/2017	Kennedy, Cade	Meet with W. Rivera (OMB) to identify the manually processed fiscal year 2018 contracts to incorporate into baseline analysis database, volume, value of contracts processed outside ordinary course for identification of outliers.	\$ 546.00	0.7	\$ 382.20
7/20/2017	Kennedy, Cade	Update accounts payable controls process cost mitigation opportunities deck to integrate other work-stream findings as part of cost management work-stream initiative.	\$ 546.00	2.6	\$ 1,419.60
7/20/2017	Kennedy, Cade	Research inquiries on accounts payable controls process, cost mitigation opportunities deck from team leadership to update draft of report for the cost management work-stream.	\$ 546.00	0.4	\$ 218.40
7/20/2017	Kennedy, Cade	Prepare work plan to incorporate manually approved contracts into analysis reports to capture the global universe for approved fiscal year 2018 contracts.	\$ 546.00	1.3	\$ 709.80
7/20/2017	Kennedy, Cade	Call with M. Lew (Deloitte) to discuss accounts payable deck to identify additional input required from Hacienda to vet cost mitigation action items, opportunities to reduce costs.	\$ 546.00	0.2	\$ 109.20
7/20/2017	Kennedy, Cade	Meet with J. Aponte (OMB) to discuss contract process map next steps for OMB review, including availability to have detailed review in support of contract management initiative.	\$ 546.00	0.2	\$ 109.20
7/20/2017	Kennedy, Cade	Analyze supporting documentation for manually approved contracts which by-pass the Pco contract approval process to identify data trends as part of the contracting process evaluation.	\$ 546.00	1.1	\$ 600.60
7/20/2017	Lew, Matt	Update July-20 weekly status dashboard slide requested by J. Keleher (Secretary of Education) to track progress on remediation of incorrect accrued vacation balances for Dept. of Education employees.	\$ 546.00	1.1	\$ 600.60

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Lew, Matt	Review accounts payable process deck to assess current processes in place to track fixed assets to provide recommendations for implementation to provide Agency leadership with better visibility into fixed assets.	\$ 546.00	1.1	\$ 600.60
7/20/2017	Lew, Matt	Draft outline of key controls at Agency level to track fixed assets, including tagging, insurance procedures for damaged / stolen assets.	\$ 546.00	0.7	\$ 382.20
7/20/2017	Lew, Matt	Review documentation provided by Dept. of Transportation related to cancelled contracts to identify contract numbers to see if they can be traced back to Pco (Contracts Management System).	\$ 546.00	1.1	\$ 600.60
7/20/2017	Lew, Matt	Prepare list of contracts asserted as 'cancelled' during FY17 by the Mental Health Agency (ASSMCA) to see whether any type of status change is reflected in Pco (Contracts Database) to reflect change from 'active' to 'inactive' status.	\$ 546.00	0.3	\$ 163.80
7/20/2017	McCabe, Michael	Meet with R. Audi (Deloitte) to review next draft version of contract approval summary slides in order to provide comments.	\$ 585.00	0.6	\$ 351.00
7/20/2017	McCabe, Michael	Discussion with T. Hurley (Deloitte) to review the progress of the data visualization team as well as ability to collect and use PCO data for the cost management initiatives.	\$ 585.00	0.8	\$ 468.00
7/20/2017	Nguyen, Phuong	Update analysis of agency progress (Department of Health, Corrections, Police) related Cost Management milestones.	\$ 429.00	1.8	\$ 772.20
7/20/2017	Palmiero, Salvatore	Perform the ETL (extract transform load) of new FY18 PCO contract data in preparation for visualization refresh for development team to utilize in contract analysis in cost savings initiatives.	\$ 429.00	2.4	\$ 1,029.60
7/20/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order Process Flow deck with respect to the actionable steps related to cash disbursement, purchase order tracking/approval.	\$ 429.00	2.4	\$ 1,029.60
7/20/2017	Pereira, Ravin	Meet with C. Kennedy, J. Velez (both Deloitte), to discuss key issues related to Invoice to cash disbursement process in order to update the actionable steps related to the 3-way check for invoice approval.	\$ 429.00	1.2	\$ 514.80
7/20/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order process deck to update the actionable steps that agencies should implement related to the three way check performed prior to purchase order approval.	\$ 429.00	2.8	\$ 1,201.20
7/20/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flow deck to include observations/recommendations related to process steps performed by Hacienda for payment approval.	\$ 429.00	2.7	\$ 1,158.30
7/20/2017	Primbas, Charlie	Develop automated extraction process to streamline ETL (extract transform load) process of PCo contract data for future data extraction efforts to support contract related cost saving initiatives.	\$ 429.00	2.7	\$ 1,158.30
7/20/2017	Primbas, Charlie	Perform ETL (extract transform load) using updated FY 18 PCo contract data in preparation for presentation refresh to be utilized in contract analysis.	\$ 429.00	2.3	\$ 986.70

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Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Valencia, Veronica	Update contracts process flow to match steps in flow to steps identified in description slide for clear tracking.	\$ 429.00	0.7	\$ 300.30
7/20/2017	Valencia, Veronica	Compare data in PCO against contracts identified by Dept. of Transportation as cancelled contracts in cost savings certification to understand the relationship between the types of vendors cancelled, services provided to include observations in contract management deliverable.	\$ 429.00	1.6	\$ 686.40
7/20/2017	Valencia, Veronica	Compare data in PCO against contracts identified by Dept. of Corrections as cancelled contracts in cost savings certification to identify what types of vendors cancelled are cancelled, including the reason cancelled to further identify recommendations for cost savings in relation to contract management initiatives.	\$ 429.00	1.8	\$ 772.20
7/20/2017	Valencia, Veronica	Create list of observations from PCo data analysis on cancelled contracts to identify potential solutions/ further steps in improving overall contract management process.	\$ 429.00	0.9	\$ 386.10
7/20/2017	Valencia, Veronica	Analyze contract support for contract approvals that are out of the normal process (PCO) for Dept. of Education, to identify the types of contracts that are processed manually, including the reason for inclusion in contract management deliverable.	\$ 429.00	0.6	\$ 257.40
7/20/2017	Valencia, Veronica	Analyze contract support for contract approvals that are out of the normal process (PCO) for Dept. of Public Buildings to understand the reasons why contracts are processed manually to assess the implication in recommendations for contract management.	\$ 429.00	0.6	\$ 257.40
7/20/2017	Velez, Juan	Meet with C. Kennedy, R. Pereira (Deloitte), regarding identified issues associated with the AP Process Flow observations, recommendations.	\$ 366.00	1.2	\$ 439.20
7/20/2017	Velez, Juan	Update the Observations/Recommendations within the Invoice to Cash Disbursement process to include newly identified observations for the existing control environment based on comments from M. Lew (Deloitte)	\$ 366.00	2.8	\$ 1,024.80
7/20/2017	Velez, Juan	Update Accounts Payable process flow deck for the "tracking of liabilities" to include examples for recommendations that each agency can undertake to enhance the existing control environment.	\$ 366.00	2.7	\$ 988.20
7/21/2017	Audi, Roy	Created new PCo contract data snapshots to include the latest iterations by agency, categorized by contract type, for review for cost savings opportunities.	\$ 507.00	1.9	\$ 963.30
7/21/2017	Audi, Roy	Met with M. McCabe, C. Primbas (both Deloitte) to discuss newly developed dashboards with insights at a vendor / agency / contract level to provide a roadmap into possible areas for additional focus to identify cost savings opportunities.	\$ 507.00	0.7	\$ 354.90
7/21/2017	Audi, Roy	Refreshed contracts' visualization dashboards to reflect latest PCo contract data refresh received on July-20.	\$ 507.00	1.0	\$ 507.00
7/21/2017	Cortez, Berto	Prepare status update of payroll work for J. Keleher (Dept. of Education Secretary), including status of in process tasks	\$ 585.00	0.6	\$ 351.00
7/21/2017	Cortez, Berto	Evaluate contract deck feedback from J. Keleher (Secretary of Dept of Education) to revise data for FY18.	\$ 585.00	0.3	\$ 175.50

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Date	Professional	Description	Rate	Hours	Fees
7/21/2017	Cortez, Berto	Assess FY17 contract data for Dept. of Education to develop analysis at request of J. Keleher (Secretary of Dept of Education).	\$ 585.00	0.7	\$ 409.50
7/21/2017	Cortez, Berto	Revise cost certification analysis for presentation to P. Reyes (Dept. of Education Undersecretary).	\$ 585.00	0.7	\$ 409.50
7/21/2017	Cortez, Berto	Call with C. Kennedy (Deloitte) to discuss A/P analysis, including required deck updates for distribution to client.	\$ 585.00	0.3	\$ 175.50
7/21/2017	Cortez, Berto	Assess Dept. of Education data received from BDO related to payroll analysis for inclusion in J. Keleher (Dept. of Education Secretary) summary email.	\$ 585.00	0.7	\$ 409.50
7/21/2017	Kennedy, Cade	Meet with J. Velez, V. Valencia (both Deloitte) to discuss PCO data and reports to assess data fields.	\$ 546.00	0.4	\$ 218.40
7/21/2017	Kennedy, Cade	Research docket to obtain court orders which may impact work-streams.	\$ 546.00	0.3	\$ 163.80
7/21/2017	Kennedy, Cade	Research Pco user manual to identify supplemental data captured within the system, including data entry points to further refine mitigation actions for controls in the contracting process as part of the cost management work-stream.	\$ 546.00	0.7	\$ 382.20
7/21/2017	McCabe, Michael	Meet with R. Audi, S. Palmiero (all Deloitte) to review PCO contract approval categorization documentation to provide observations on improvements on overall presentation.	\$ 585.00	0.5	\$ 292.50
7/21/2017	McCabe, Michael	Review contract status data visualization dashboard to identify contract metric observations on the work product for development team to utilize in data analysis.	\$ 585.00	0.5	\$ 292.50
7/21/2017	McCabe, Michael	Review dashboard with R. Audi (Deloitte), provide feedback and input on improvements for usability in cost management initiatives.	\$ 585.00	0.9	\$ 526.50
7/21/2017	Palmiero, Salvatore	Develop documentation summarizing the agency/vendor views for additional visualizations to clarify the data included/user abilities of the dashboard to assist in cost savings initiatives.	\$ 429.00	2.8	\$ 1,201.20
7/21/2017	Palmiero, Salvatore	Update draft user manual/documentation to allow the user to efficiently navigate the visualization platform/utilize views to identify potential cost savings areas.	\$ 429.00	0.5	\$ 214.50
7/21/2017	Palmiero, Salvatore	Discussion with R. Audi, M. McCabe, C. Primbas (Deloitte) to demonstrate the visualizations ability to drill down on vendors/agencies to assist in the cost management initiatives.	\$ 429.00	0.7	\$ 300.30
7/21/2017	Palmiero, Salvatore	Update FY18 PCO dashboards based on comments provided by the development team to illustrate vendors with multiple contracts across different agencies.	\$ 429.00	2.6	\$ 1,115.40
7/21/2017	Palmiero, Salvatore	Update visuals based on comments provided by the development team to illustrate the total amount of contracts approved vs. the total budget for the top 12 agencies to track approved contract amounts against the total agency budget.	\$ 429.00	0.7	\$ 300.30



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/21/2017	Primbas, Charlie	Update contract analysis dashboard to highlight the capabilities of data visualizations created for vendors/agencies to support the cost management initiatives for the in-scope agencies.	\$ 429.00	0.7	\$ 300.30
7/21/2017	Valencia, Veronica	Update Department of Education contract report with contract approval stages, by total contract value for Dept. of Education FY 17, as requested by J. Keleher (Dept. of Education).	\$ 429.00	0.9	\$ 386.10
7/21/2017	Valencia, Veronica	Analyze the PCO data to identify the contract approval stages, by total contract value for Dept. of Education FY 18 as requested by J. Keleher (Dept. of Education) for contract management initiatives.	\$ 429.00	0.8	\$ 343.20
7/21/2017	Valencia, Veronica	Analyze the PCO data to identify the contract approval stages, by percentage of total contracts, number of contracts for Dept. of Education FY 17.	\$ 429.00	1.6	\$ 686.40
7/21/2017	Valencia, Veronica	Analyze the PCO data to identify top contracts related to services for Dept. of Education FY 17 to provide to J. Keleher (Dept. of Education) with information on contract makeup in relation to budgetary spending.	\$ 429.00	1.9	\$ 815.10
7/21/2017	Valencia, Veronica	Analyze the PCO data to identify top contracts related to professional for Dept. of Education FY 17 with information on contract makeup in relation to budgetary spending.	\$ 429.00	1.7	\$ 729.30
7/21/2017	Valencia, Veronica	Prepare FY 17' Contract Data analysis deliverable with the information identified in PCO data analysis for Dept. of Education.	\$ 429.00	1.8	\$ 772.20
7/21/2017	Velez, Juan	Prepare FY17 Contract Value Distribution for the Department of Education for Contract Analysis as requested by J. Keleher (Secretary - PR Dept of Education).	\$ 366.00	2.9	\$ 1,061.40
7/21/2017	Velez, Juan	Prepare analysis to summarize contract information from PCo database in order to identify FY17 contracts by date sent, effective date, checks in order to check the completeness of data for contract savings analysis.	\$ 366.00	1.1	\$ 402.60
7/24/2017	Audi, Roy	Updated the vendor and agency dashboard schedules to include additional 'toggles' that can be used to showcase data by expense category.	\$ 507.00	1.1	\$ 557.70
7/24/2017	Audi, Roy	Met with M. McCabe, C. Primbas (Deloitte) to discuss additional contract distribution visualization dashboards to enable government to have great visibility into the concentration of contract approvals in FY18 at an agency level.	\$ 507.00	0.6	\$ 304.20
7/24/2017	Cortez, Berto	Call with C. Guzman (AAFAF), J. Lopez (BDO), M. Sanchez (Conway McKenzie) to discuss status for open items, new issues identified for work to be performed week of 7/24.	\$ 585.00	0.6	\$ 351.00
7/24/2017	Cortez, Berto	Meet with C. Guzman (AAFAF), J. Lopez (BDO), R. Maldonado (PR - Secretary of Treasury, CFO), O. Shah (McKinsey), J. Marrero (OMB) to discuss accounts payable, tax credits, liquidity position, open items by firm.	\$ 585.00	0.7	\$ 409.50
7/24/2017	Cortez, Berto	Prepare analysis of PCO contract data for meeting with J. Keleher, P. Rayes (Dept. of Education).	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Description	Rate	Hours	Fees
7/24/2017	Cortez, Berto	Evaluate Dept. of Education contract data to assess how contracts submitted compare to FY 18 budget.	\$ 585.00	1.1	\$ 643.50
7/24/2017	Lew, Matt	Review draft of Accounts Payable process deck to assess agency-level recommendations proposed to establish better visibility to prevent unrecorded liabilities.	\$ 546.00	1.7	\$ 928.20
7/24/2017	Lew, Matt	Review draft of Accounts Payable process deck to provide additional agency-level recommendations for the tagging / tracking of fixed assets with respect to accounting for funds for capital expenditures.	\$ 546.00	1.4	\$ 764.40
7/24/2017	Lew, Matt	Review analysis of cancelled contracts asserted by the Dept. of Police in its FY17 Executive Order Cost Savings Certification to assess whether contracts could be tied back to Pco (Contracts Management System).	\$ 546.00	2.1	\$ 1,146.60
7/24/2017	McCabe, Michael	Draft email to D. Figueroa (CIO, OMB) regarding an approach that could streamline the weekly FY18 contract request process to reduce the number of requests/steps required in obtaining updated contract data required for analysis.	\$ 585.00	0.6	\$ 351.00
7/24/2017	McCabe, Michael	Meet with R. Audi (Deloitte) to review updated version of PCO (contracts management database) data visualizations.	\$ 585.00	0.7	\$ 409.50
7/24/2017	McCabe, Michael	Call with R. Cortez, R. Audi, S. Palmiero (all Deloitte) to review the latest dashboard related to PCO contracts data extract to identify statistics identified related to contract approval at agency level.	\$ 585.00	0.6	\$ 351.00
7/24/2017	Nguyen, Phuong	Prepare analysis of cost management transformation dashboard with agency information including current spend to demonstrate reporting capabilities to Hacienda, Office of Management Budget	\$ 429.00	1.2	\$ 514.80
7/24/2017	Palmiero, Salvatore	Extract authorization letters for new contracts from the PCO system to cross check the raw PCO data against the information in the authorization letters.	\$ 429.00	0.3	\$ 128.70
7/24/2017	Palmiero, Salvatore	Create a file to track the raw data received dates, database tables, archive tables for the PCO raw contract data files.	\$ 429.00	0.7	\$ 300.30
7/24/2017	Palmiero, Salvatore	Develop a file to track the raw data received dates, database tables, archive tables for the PCO raw contract data files.	\$ 429.00	1.1	\$ 471.90
7/24/2017	Palmiero, Salvatore	Update visualization dashboards including new agency/vendor related views using new FY18 PCO data to assess potential cost savings areas.	\$ 429.00	0.4	\$ 171.60
7/24/2017	Steinway, Jon	Update analysis on progress plan for cash reporting / liquidity initiatives with additional information on liabilities.	\$ 366.00	1.1	\$ 402.60
7/24/2017	Valencia, Veronica	DELETE ENTRY	\$ 429.00	0.4	\$ 171.60
7/24/2017	Valencia, Veronica	Analyze budget to contract spend per PCO FY 17' for Dept. of Education to include in FY17 'Contract Management Deliverable.	\$ 429.00	2.2	\$ 943.80
7/24/2017	Valencia, Veronica	Update Contract Management Deliverable FY 17' based on information identified in analysis performed (budget vs. contract spend) for contract management initiatives.	\$ 429.00	2.1	\$ 900.90

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/24/2017	Valencia, Veronica	Compare FY 18' list of top vendors for Dept. of Education (as identified in contract analysis) to FY 17' list of top vendors information for J. Keleher (Dept. of Education) for contract management initiatives.	\$ 429.00	2.3	\$ 986.70
7/24/2017	Valencia, Veronica	Update contracts deliverable with findings in analysis performed of top vendors to consider in contract management initiatives.	\$ 429.00	1.9	\$ 815.10
7/25/2017	Audi, Roy	Developed data visuals to enable a view of approved contracts in FY18 based on different distribution patterns.	\$ 507.00	1.1	\$ 557.70
7/25/2017	Cortez, Berto	Meet with M. Lew (Deloitte) to prepare for meeting with P. Muniz (PR - Undersecretary of Education), J. Keleher (PR - Secretary of Education) regarding remediation of payroll discrepancies for Dept. of Education.	\$ 585.00	0.6	\$ 351.00
7/25/2017	Cortez, Berto	Comment on summary of items to be discussed with P. Muniz (PR - Undersecretary of Education), J. Keleher (PR - Secretary of Education) related to data integrity of reports being provided by third party related to payroll balances for Dept. of Education employees.	\$ 585.00	0.9	\$ 526.50
7/25/2017	Cortez, Berto	Review analysis of Interboro payroll discrepancies for Dept. of Education provided on 21-July to show amount of payroll per employee at end of calendar year as requested of J. Keleher (PR - Secretary of Education).	\$ 585.00	1.4	\$ 819.00
7/25/2017	Cortez, Berto	Meet with M. Lew (Deloitte) to evaluate data visualizations summarizing data from the PCO Contracts Management Database to identify performance metrics for J. Keleher (Dept. of Education) to assess FY18 contracts.	\$ 585.00	0.5	\$ 292.50
7/25/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to discuss items to address in preparation for meeting with P. Muniz (PR - Undersecretary of Education), J. Keleher (PR - Secretary of Education) related to remediation of vacation balances for Dept. of Education employees, build-out of agency-wide contracts management system.	\$ 546.00	0.8	\$ 436.80
7/25/2017	Lew, Matt	Draft outline of issues to be discussed with P. Muniz (PR - Undersecretary of Education), J. Keleher (PR - Secretary of Education), including concerns related to data integrity of reports being provided by third party related to vacation balances for Dept. of Education employees, framework to achieve 'economies of scale' in Dept. of Education procurement process with outside vendors.	\$ 546.00	1.4	\$ 764.40
7/25/2017	Lew, Matt	Review updated dashboard document requested by J. Keleher (PR - Secretary of Education) to show status of vacation accrual remediation for Dept. of Education employees.	\$ 546.00	1.1	\$ 600.60
7/25/2017	Lew, Matt	Prepare analysis based on report of vacation accruals for Dept. of Education provided by third party to show amount of vacation that will be available at end of calendar year (Christmas Holiday) per request of J. Keleher (PR - Secretary of Education).	\$ 546.00	1.5	\$ 819.00

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/25/2017	Lew, Matt	Meet with V. Valencia, J. Velez to discuss controls in procurement process to monitor expenditures against FY18 budget, monitoring amount of encumbrances related to contracts by category, for inclusion in Accounts Payable Process deliverable.	\$ 546.00	0.6	\$ 327.60
7/25/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to assess data visualizations derived from analytics out of the Pco (Contracts Management Database) to identify the metrics that will be most useful to J. Keleher (Dept. of Education) in assessing contracts initiated in FY18 that will go against the new FY18 budget.	\$ 546.00	0.9	\$ 491.40
7/25/2017	Palmiero, Salvatore	Develop scripts to update the raw PCO contract data to include flags for new contracts, data received dates, changes between raw data files to utilize in contract analysis for cost management initiatives.	\$ 429.00	2.3	\$ 986.70
7/25/2017	Pereira, Ravin	Meet with R. Cortez, M. Lew (both Deloitte) to discuss the control deficiencies identified within the Invoice to Cash Disbursement process, to develop recommendations related to Invoice submission.	\$ 429.00	0.6	\$ 257.40
7/25/2017	Pereira, Ravin	Meet with M. Lew (Deloitte) to discuss controls related to budget vs. encumbrance vs invoices, to update observations/recommendations related to the tracking of liabilities.	\$ 429.00	0.6	\$ 257.40
7/25/2017	Pereira, Ravin	Update the AP Process flow control analysis, to highlight the control deficiencies/recommendations for fixed asset tracking, to assist agencies by providing a view of industry best practices.	\$ 429.00	2.3	\$ 986.70
7/25/2017	Pereira, Ravin	Update the AP Process flow control analysis, to highlight the control deficiencies/recommendations within the Liability Tracking process, to assist agencies with the estimation of outstanding liabilities to assist in cost savings initiatives.	\$ 429.00	2.1	\$ 900.90
7/25/2017	Pereira, Ravin	Update the AP Process flow control analysis to highlight the control deficiencies within the Cash Disbursement processes designed to prevent the un-authorized payment of invoices.	\$ 429.00	2.6	\$ 1,115.40
7/25/2017	Steinway, Jon	Meet with J. Doyle (Deloitte) to discuss process to help assess vendor liabilities at government agencies.	\$ 366.00	0.6	\$ 219.60
7/25/2017	Steinway, Jon	Meet with M. Morales (BDO) to discuss role in assisting O. Rodriquez (Hacienda) to prepare Hacienda Financial Statement material for Oversight Board.	\$ 366.00	0.3	\$ 109.80
7/25/2017	Steinway, Jon	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting), J. Doyle (Deloitte) to discuss accounts payable demand letter sent to agencies as part of process to analyze vendor liabilities.	\$ 366.00	0.6	\$ 219.60
7/25/2017	Steinway, Jon	Prepare analysis of accounts payable balances for agencies / component units to identify agencies with the largest liabilities.	\$ 366.00	0.9	\$ 329.40
7/25/2017	Valencia, Veronica	Discuss cost savings initiatives for the week of 7/24/17, provide updates on work stream status to identify synergies among work streams to provide update to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.5	\$ 214.50

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Date	Professional	Description	Rate	Hours	Fees
7/25/2017	Valencia, Veronica	Meet with M. Lew, R. Pereira, J. Velez (all Deloitte) to discuss controls related to budget, encumbrance expense, to include in Accounts Payable Process deliverable.	\$ 429.00	0.6	\$ 257.40
7/25/2017	Valencia, Veronica	Identify list of controls to implement in accounts payable process for fixed assets, disbursement, invoice control to incorporate in deliverable related to cost savings initiatives.	\$ 429.00	2.4	\$ 1,029.60
7/25/2017	Valencia, Veronica	Edit accounts payable process flow for controls identified in analysis related to potential cost savings for contract management initiatives.	\$ 429.00	2.6	\$ 1,115.40
7/25/2017	Valencia, Veronica	Analyze circular letters sent to agencies for cost reductions, cost savings validation, monthly reporting requirements to assist in team analysis of steps taken by budget to reach PROMESA requirements.	\$ 429.00	0.4	\$ 171.60
7/25/2017	Valencia, Veronica	Update Contract Analysis of contract value distribution for FY 17' deliverable, to include comparative data to FY 18' for contract management initiatives.	\$ 429.00	1.6	\$ 686.40
7/25/2017	Velez, Juan	Update Accounts Payable Deliverable to include controls related to encumbrances and budget for cost savings analysis.	\$ 366.00	2.6	\$ 951.60
7/25/2017	Velez, Juan	Meet with M. Lew, V. Valencia, R. Pereira (Deloitte) to discuss controls related to budget, encumbrance expense, to include in Accounts Payable Process deliverable.	\$ 366.00	0.6	\$ 219.60
7/25/2017	Velez, Juan	Analyze accounts payable processes to identify additional recommendations for cost savings initiatives.	\$ 366.00	2.3	\$ 841.80
7/26/2017	Cortez, Berto	Prepare status update as of 7/25 of discrepancy payroll work for J. Keleher (Dept. of Education Secretary), including status of in process tasks.	\$ 585.00	1.3	\$ 760.50
7/26/2017	Cortez, Berto	Assess responses from third parties related to workstream progress for inclusion in Dept. of Education payroll discrepancy report.	\$ 585.00	0.8	\$ 468.00
7/26/2017	Cortez, Berto	Meet with M. Lew (Deloitte), J. Keleher (PR - Secretary of Education), P. Muniz (PR - Undersecretary of Education) regarding contract management system to improve visibility for Dept. of Education leadership into contracts in approval process.	\$ 585.00	0.7	\$ 409.50
7/26/2017	Cortez, Berto	Evaluate contract analysis from PCO Contract Management System download to identify vendors that may owe taxes to PR Government to offset liabilities to reduce spend.	\$ 585.00	1.1	\$ 643.50
7/26/2017	Cortez, Berto	Review updated FY17 Executive Order Cost Savings analysis for inclusion of new certified data from in-scope agencies for distribution to Hacienda, McKinsey & Co.	\$ 585.00	1.3	\$ 760.50

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Date	Professional	Description	Rate	Hours	Fees
7/26/2017	Lew, Matt	Meet with R. Cortez (Deloitte), J. Keleher, P. Muniz (PR - Secretary of Education) to discuss implementation of contracts management system to improve visibility for Dept. of Education leadership into what types of contracts are being approved, whether 'economies of scale' can be achieved through vendor discounts by consolidating contracts with same vendor, tracking of FY18 contract spend against FY18 budget at concept code (category) level.	\$ 546.00	0.9	\$ 491.40
7/26/2017	Lew, Matt	Meet with V. Valencia, J. Velez (Deloitte) to discuss control issues within the Fixed Assets process followed at the agencies, to include in Accounts Payable Process deliverable deck.	\$ 546.00	0.4	\$ 218.40
7/26/2017	Lew, Matt	Meet with V. Valencia, J. Velez (Deloitte) to discuss control issues within the Liability to Cash Disbursement process to include in Accounts Payable Process deliverable.	\$ 546.00	1.1	\$ 600.60
7/26/2017	Lew, Matt	Prepare analysis based on data extract on 24-July from PCo database to identify the number of vendors that have Employer Identification Numbers (EIN) populated for potential match against list of corporations that owe taxes to PR Government to offset liabilities/ reduce spend.	\$ 546.00	2.1	\$ 1,146.60
7/26/2017	Lew, Matt	Meet with C. Freire (Government Contractor) to inquire about matching vendor EINs in PCo with EIN numbers of companies owing taxes to government to identify overlap for potential offset of liabilities (cost reduction).	\$ 546.00	0.4	\$ 218.40
7/26/2017	McCabe, Michael	Review updated version of PCO (contracts management database) dashboard identifying metrics such as number of contracts approved by agency to assess prior to distribution to end-users.	\$ 585.00	0.5	\$ 292.50
7/26/2017	Pereira, Ravin	Meet with M. Lew, V. Valencia, J. Velez (Deloitte) to discuss control issues within the Invoice tracking process, to provide agencies with controls/ recommendations related to industry best practices.	\$ 429.00	0.4	\$ 171.60
7/26/2017	Pereira, Ravin	Meet with M. Lew (Deloitte) to discuss control issues within the Liability to Cash Disbursement process to provide recommendations related to invoice tracking/liability management.	\$ 429.00	1.1	\$ 471.90
7/26/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order process flow deck, to include observations/ recommendations related to control deficiencies within the fixed asset management process.	\$ 429.00	2.2	\$ 943.80
7/26/2017	Pereira, Ravin	Update the Invoice to Cash Disbursement process flow deck to include observations/ recommendations/ related to invoice reconciling/ approval against available contract/purchase order balance.	\$ 429.00	1.9	\$ 815.10
7/26/2017	Pereira, Ravin	Update the disbursements process flow deck, to include observations/ recommendations/ actionable steps related to control deficiencies associated with invoice approval at local agency office.	\$ 429.00	1.6	\$ 686.40

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7/26/2017	Valencia, Veronica	Meet with M. Lew, R. Pereira, J. Velez (all Deloitte) to discuss control issues within the fixed assets process followed at the agencies, to include in accounts payable process deliverable deck.	\$ 429.00	0.4	\$ 171.60
7/26/2017	Valencia, Veronica	Meet with M. Lew, R. Pereira, J. Velez (all Deloitte) to discuss control issues within the Liability to cash disbursement process to include in accounts payable process deliverable.	\$ 429.00	1.1	\$ 471.90
7/26/2017	Valencia, Veronica	Segregate list of observations in accounts payable deliverable to categorize for tracking liabilities, disbursement processes, fixed asset controls, efficiency.	\$ 429.00	2.3	\$ 986.70
7/26/2017	Valencia, Veronica	Update accounts payable deliverable for content based on controls, observation matching, added information.	\$ 429.00	2.4	\$ 1,029.60
7/26/2017	Valencia, Veronica	Edit accounts payable "disbursement controls" slide to include potential benefits based on comments received in review process in line with the cost reduction strategy.	\$ 429.00	1.1	\$ 471.90
7/26/2017	Valencia, Veronica	Edit accounts payable deliverable to enhance proposed tracking liabilities controls to include tangible benefits to implementing proposed controls.	\$ 429.00	0.9	\$ 386.10
7/26/2017	Velez, Juan	Meet with M. Lew, V. Valencia, R. Pereira (Deloitte) to discuss control observations within the Fixed Assets process followed at the agencies to include in Accounts Payable Process deliverable deck.	\$ 366.00	0.4	\$ 146.40
7/26/2017	Velez, Juan	Meet with M. Lew, V. Valencia, R. Pereira (Deloitte) to discuss control issues within the Liability to Cash Disbursement process to include in Accounts Payable Process deliverable.	\$ 366.00	1.1	\$ 402.60
7/26/2017	Velez, Juan	Update recommendations, actionable steps for remediation for "tracking of liabilities" based on comments received by M. Lew (Deloitte).	\$ 366.00	2.3	\$ 841.80
7/27/2017	Cortez, Berto	Prepare summary of decisions from meeting with P. Muniz (Undersecretary Dept of Education) related to roles, responsibilities, timelines to coordinate payroll discrepancy resolution amongst parties involved.	\$ 585.00	0.6	\$ 351.00
7/27/2017	Cortez, Berto	Meet with C. Perez (Interboro), G. Hart (RockSolid), J. Lopez (BDO), P. Muniz (Undersecretary Dept. of Education) to discuss payroll discrepancy issues, including recommended actions for each involved party.	\$ 585.00	1.6	\$ 936.00
7/27/2017	Cortez, Berto	Review analysis of key issues from payroll discrepancy process for Dept. of Education, including testing of data provided to-date.	\$ 585.00	0.9	\$ 526.50
7/27/2017	Cortez, Berto	Prepare summary of key issues with potential solutions related to Dept. of Education payroll discrepancy analysis for discussion at meeting with P. Muniz (Undersecretary Dept. of Education).	\$ 585.00	1.3	\$ 760.50
7/27/2017	Lew, Matt	Update document to drive discussion with J. Lopez (BDO) outlining issues identified in vacation accrual remediation process for Dept. of Education - including veracity of data provided to-date, testing of data to validate reported dollar-balances by employee.	\$ 546.00	0.9	\$ 491.40



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7/27/2017	Lew, Matt	Review draft of payables/ disbursements process deck (dated 26-July) to assess control recommendations around disbursements, including the use of the 'E-Settlement' process, matching of invoices to purchase orders.	\$ 546.00	1.7	\$ 928.20
7/27/2017	Lew, Matt	Prepare list of comments related to payables/ disbursements process deck to address controls around cash disbursements at Agency-level, dollar threshold level for tagging fixed assets, validation procedures that Agency should be performing to ensure controls are working.	\$ 546.00	0.8	\$ 436.80
7/27/2017	Palmiero, Salvatore	Develop an agency view visualizations/data models based on FY18 PCO updated contract data received week to week, to utilize visualization to identify the change of approved contract counts based on each iteration of raw data received for contract management initiatives related to cost savings.	\$ 429.00	1.3	\$ 557.70
7/27/2017	Pereira, Ravin	Update the generic Invoice to Cash disbursement AP flow, to include the payment approval process performed by Hacienda, to prepare an ADFAN specific AP process flow.	\$ 429.00	2.2	\$ 943.80
7/27/2017	Pereira, Ravin	Update the Requisition Order to Purchase Order AP process flow for ADFAN to include the process steps for the Purchase Order/ Contracts approval performed at the agency.	\$ 429.00	1.8	\$ 772.20
7/27/2017	Pereira, Ravin	Update the weekly status slide, to include the progress for the cost savings initiative with regard to Liabilities Tracking to Cash Disbursement Process observation/recommendation.	\$ 429.00	0.9	\$ 386.10
7/27/2017	Valencia, Veronica	Review accounts payable deliverable to assess if identified gaps are mitigated by proposed controls in line with cost savings initiatives.	\$ 429.00	1.1	\$ 471.90
7/27/2017	Valencia, Veronica	Analyze spend of the top 20 vendors FY 17' vs. top 20 vendors in FY18 for Dept. of Education for contract management initiatives.	\$ 429.00	1.8	\$ 772.20
7/27/2017	Valencia, Veronica	Create contract analysis comparison FY 17' vs. FY 18' deliverable (17' vs. 18' spend) for Dept. of Education utilizing information extracted in analysis on 7/27/17.	\$ 429.00	2.3	\$ 986.70
7/27/2017	Valencia, Veronica	Perform analysis of contract stages in FY 17' vs. contract stages in FY 18' to compare progress in current year to overall activity in the prior year to include in contract management deliverable.	\$ 429.00	1.9	\$ 815.10
7/27/2017	Velez, Juan	Review "tracking of liabilities" slide to provide feedback on additional recommendations to include for cost management initiatives.	\$ 366.00	1.1	\$ 402.60
7/27/2017	Velez, Juan	Assess FY17 & FY18 top contracts processed through PCo of the Dept. of Education in order to identify repeat vendors to identify possible bundling of services for cost savings opportunities.	\$ 366.00	2.1	\$ 768.60
7/28/2017	Audi, Roy	Prepare new contract data from PCo database for refreshing the visualization dashboards by assessing whether the new data had the appropriate fields included.	\$ 507.00	1.8	\$ 912.60

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Date	Professional	Description	Rate	Hours	Fees
7/28/2017	Audi, Roy	Met with C. Primbas, M. McCabe (Deloitte) to walk-through the updated visualization dashboards and identify the changes to the contract approvals based on the updated data extract received.	\$ 507.00	0.6	\$ 304.20
7/28/2017	Cortez, Berto	Review contracts overview presentation addressing proposed control processes to assist with the initiation, monitoring of contracts against budget in FY18, prepared at request of J. Keleher (PR - Secretary of Education).	\$ 585.00	1.2	\$ 702.00
7/28/2017	Cortez, Berto	Evaluate updated payroll discrepancy report from G. Hart (RockSolid) related to categorized payroll discrepancies to provide comments on additional data needed for assessment.	\$ 585.00	1.4	\$ 819.00
7/28/2017	Cortez, Berto	Evaluate updated jornada payroll report related to non-matching employee id or missing jornada information to identify additional data needed for analysis.	\$ 585.00	0.9	\$ 526.50
7/28/2017	Lew, Matt	Prepare slide in contracts overview presentation per request of J. Keleher (PR - Secretary of Education) to identify control gaps, proposed remediation for the initiation, monitoring of contracts against budget in FY18.	\$ 546.00	1.6	\$ 873.60
7/28/2017	Lew, Matt	Update slide in presentation related to contracts process (statistics related to Dept. of Education's FY18 contracts) to show number of contracts that have been categorized to 'other', which makes it difficult to track against categories in FY18 budget.	\$ 546.00	1.8	\$ 982.80
7/28/2017	McCabe, Michael	Review the revised PCO (contracts management database) dashboard to assess that updates have been incorporated to show metrics of contracts by status of approval.	\$ 585.00	0.3	\$ 175.50
7/28/2017	McCabe, Michael	Call with R. Cortez, R. Audi, S. Palmiero to review updated data visualizations to check whether the updated dashboard has the FY18 metrics (count/ amounts by agency, category, stage of approval) to support the cost reduction initiatives.	\$ 585.00	0.7	\$ 409.50
7/28/2017	McCabe, Michael	Review additional data from PCO (contracts management database) received from OMB to understand how to incorporate into updated analyses / visualizations for cost savings initiatives.	\$ 585.00	0.2	\$ 117.00
7/28/2017	Palmiero, Salvatore	Meet with M. McCabe, R. Audi, R. Cortez to review the updated agency/vendor PCO contract data visualizations used to identify potential cost savings areas within different agencies/vendors/contract types.	\$ 429.00	0.6	\$ 257.40
7/28/2017	Palmiero, Salvatore	Update the new PCO contract raw data used to refresh visualizations to assist in identifying cost savings areas for key agencies/vendors.	\$ 429.00	1.7	\$ 729.30
7/28/2017	Valencia, Veronica	Edit contract analysis comparison FY 17' vs. FY 18' to show rate of approval in current year versus rate of approval in the prior year to include in contract management deliverable.	\$ 429.00	1.9	\$ 815.10
7/28/2017	Velez, Juan	Update of contract assessment for Education's FY17, FY18' contracts to include total contract counts.	\$ 366.00	0.3	\$ 109.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
7/31/2017	Audi, Roy	Perform additional data refresh to data visualization dashboards based on new PCo data extract to include additional contract approvals in FY18.	\$ 507.00	0.5	\$ 253.50
7/31/2017	Cortez, Berto	Develop summary points on contract, payroll workstream progress for inclusion in deck for R. Maldonado (PR - Secretary of Treasury, CFO) for week of 7/31.	\$ 585.00	0.4	\$ 234.00
7/31/2017	Cortez, Berto	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), T. Hurley, C. Young (both Deloitte) to provide update on contract, accounts payable workstreams.	\$ 585.00	0.7	\$ 409.50
7/31/2017	Cortez, Berto	Evaluate payroll discrepancy data file to understand categories involved in order to develop recommendations on remediation process to follow.	\$ 585.00	1.1	\$ 643.50
7/31/2017	Cortez, Berto	Develop contract analysis of data from PCO system for J. Keleher (Dept. of Energy Secretary) to assess status of agency contracts for FY18.	\$ 585.00	0.9	\$ 526.50
7/31/2017	Lew, Matt	Prepare presentation to outline key initiatives to create a 'Contracts Management Program' to enable increased transparency into contract spend to identify potential cost reductions.	\$ 546.00	3.2	\$ 1,747.20

**TOTAL JULY STATEMENT PERIOD - COST MANAGEMENT - PAYROLL, CONTRACTS,  
ACCOUNTS PAYABLE AND DISBURSEMENT PROCESS**

**607.4 \$ 291,529.80**

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
7/10/2017	Doyle, John	Review listing of proposed data collection documents relative to the reporting of budget vs. actual performance for the public corporations outside the General Fund (Fund 141).	\$ 585.00	0.9	\$ 526.50
7/10/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to review budgeting Information Technology (IT) needs, potential strategies to modify existing systems to meet reporting requirements as required by PROMESA Oversight Board.	\$ 585.00	0.7	\$ 409.50
7/10/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to discuss new budget vs. actual reporting requirements related to transitory employee (independent contractor) headcount for FY18.	\$ 585.00	0.3	\$ 175.50
7/10/2017	Doyle, John	Meet with J. Aponte (OMB) to discuss updates to the FY18 Budget related to transitory employee headcount, integration with PRIFAS (financial accounting system), process requirements to develop monthly budgets by agency for FY18.	\$ 585.00	0.6	\$ 351.00
7/10/2017	Doyle, John	Meet with J. Marrero (OMB - Director), R. Maldonado (OMB - Deputy Director), J. Aponte (OMB - Contractor) to discuss the processes being implemented to support FY18 budget-to-actual reporting.	\$ 585.00	1.1	\$ 643.50
7/10/2017	Doyle, John	Meet with C. Pizzo, J. Vasquez, A. Singh, E. O'Neal (all Deloitte) to discuss treatment of unpaid prior fiscal year invoices, potential impact on FY18 budget if entered into system in FY18.	\$ 585.00	1.2	\$ 702.00
7/10/2017	Doyle, John	Meet with F. Pares (PR - Undersecretary of Treasury), A. Mendez (AAFAF), J. Vazquez (Deloitte) to review budget work stream project status, open PROMESA reporting deliverables related to budget-to-actual reporting, format of variance analyses, progress of revenue initiatives, monthly cash (liquidity) reporting.	\$ 585.00	1.3	\$ 760.50
7/10/2017	Doyle, John	Review consolidated FY18 budget with updates provided by agencies during week-ending July-7 related to diligence inquiries.	\$ 585.00	0.7	\$ 409.50
7/10/2017	Pizzo, Chris	Compare the FY18 OMB budget to newly enacted legislature resolutions impacting the FY18 budget to assess the potential budget changes.	\$ 546.00	1.9	\$ 1,037.40
7/10/2017	Pizzo, Chris	Review the final resolutions published by the FOMB in order to understand the potential impacts to the FY18 budget.	\$ 546.00	1.2	\$ 655.20
7/10/2017	Pizzo, Chris	Review right-sizing scorecard excel template provided by McKinsey & Co. in order to understand data inputs required to collect the appropriate data to complete the data request.	\$ 546.00	1.2	\$ 655.20
7/10/2017	Pizzo, Chris	Analyze budget versus actual data layout draft presented by OMB to be shared with the 62 public corporations to assess adherence to the PROMESA reporting requirements.	\$ 546.00	1.6	\$ 873.60
7/10/2017	Pizzo, Chris	Meeting with J. Doyle, J. Vasquez (Deloitte) to discuss status of accounts payable, updated FY18 budget, payroll, PRIFAS reporting.	\$ 546.00	1.2	\$ 655.20

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**FY18 GPR Budget**

Date	Professional	Description	Rate	Hours	Fees
7/10/2017	Singh, Amit	Review the file "Actualización de Data Dictionary de B v A - Layout" to understand accounting records being requested from non-PRIFAS (Accounting System) entities for budget versus actuals reporting to the Oversight Board.	\$ 546.00	1.1	\$ 600.60
7/10/2017	Singh, Amit	Meet with J. Doyle, J. Vasquez, C. Pizzo, E. O'Neal to discuss status of outstanding invoices not in PRIFAS (Accounting System), updated FY18 Budget information, Payroll actuals, actuals reporting from PRIFAS to identify analysis as part of budget analysis.	\$ 546.00	1.2	\$ 655.20
7/10/2017	Singh, Amit	Review the layout of budget versus actuals table in PRIFAS (PR - PeopleSoft Accounting System) to compare it with the accounting information being requested from non-PRIFAS agencies for reporting to the Oversight Board.	\$ 546.00	0.8	\$ 436.80
7/10/2017	Steinway, Jon	Review Budget vs. Actual progress summary prepared by O. Rodriguez (PR - Asst Secretary of Central Accounting) to understand milestones to include in reporting package.	\$ 366.00	1.1	\$ 402.60
7/10/2017	Steinway, Jon	Revised Budget vs. Actual agency reporting progress summary of 7/10 for O. Rodriguez (PR - Asst Secretary of Central Accounting) to communicate progress / actionable objectives to PROMESA Oversight Board.	\$ 366.00	0.7	\$ 256.20
7/10/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (OMB) to discuss status of FY18 GPR budget transmission to Hacienda for implementation.	\$ 585.00	2.0	\$ 1,170.00
7/10/2017	Vazquez-Rivera, Jose	Call with J. Aponte (OMB), J. Torres (Hacienda) to discuss Hacienda's readiness plan to receive the FY18 GPR budget document from OMB.	\$ 585.00	0.5	\$ 292.50
7/10/2017	Vazquez-Rivera, Jose	Review archive layout to understand potential formatting issues for submission of FY18 GPR budget document to Hacienda for implementation.	\$ 585.00	0.5	\$ 292.50
7/10/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (OMB) to walk-through changes made to the FY18 GPR budget by the PROMESA Oversight Board.	\$ 585.00	1.0	\$ 585.00
7/10/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte, J. Marrero, R. Maldonado (OMB) to discuss initial budget vs. actual reporting as required by PROMESA Oversight Board.	\$ 585.00	1.8	\$ 1,053.00
7/10/2017	Vazquez-Rivera, Jose	Meeting with O. Rodriguez, R. Guerra, F. Peña, F. Parés (Hacienda), C. Frederique, A. Méndez (AAFAF) to discuss challenges with budget vs actual reporting as required by PROMESA Oversight Board.	\$ 585.00	1.0	\$ 585.00
7/10/2017	Vazquez-Rivera, Jose	Meeting with O. Rodriguez, R. Guerra, F. Peña, F. Parés (Hacienda), C. Frederique, A. Méndez (AAFAF) to discuss liquidity measures to monitor cash flow.	\$ 585.00	0.5	\$ 292.50
7/11/2017	Doyle, John	Meet with C. Rosado, A. Rivera (OMB) to review proposed file layout, data collection points to build out budget-to-actual reporting process for the GPR public corporations.	\$ 585.00	1.1	\$ 643.50
7/11/2017	Doyle, John	Meet with J. Aponte (OMB) to discuss document request list containing data submission requirements, other budget controls to enable budget-to-actual reporting for the GPR public corporations.	\$ 585.00	0.4	\$ 234.00

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Doyle, John	Meet with J. Aponte, R. Maldonado (OMB) to discuss budget-to-actual reporting for transitory employees (independent contractors), regular employees in order to allow the PROMESA Oversight Board to track against approved FY18 budget.	\$ 585.00	0.5	\$ 292.50
7/11/2017	Doyle, John	Meet with J. Aponte (OMB) to discuss additional budget controls to identify variances in FY18 approved budget around headcount, budget transfers behind done at agency level.	\$ 585.00	0.5	\$ 292.50
7/11/2017	Doyle, John	Meet with J. Aponte (OMB) to discuss development of detailed FY18 monthly budget leveraging the PRIFAS (financial accounting system) to monitor / support the detailed reporting being performed within the OMB budgeting system.	\$ 585.00	0.6	\$ 351.00
7/11/2017	Doyle, John	Prepare for meeting with J. Marrero, J. Aponte (OMB) by reviewing analysis of contract tracking, analytical capabilities to monitor budget encumbrances related to the initiation / execution of FY18 contracts.	\$ 585.00	0.4	\$ 234.00
7/11/2017	Doyle, John	Review updated budget analysis provided by J. Aponte (OMB) to review budget trends at concept (expense category) level for period of FY2015 through proposed FY2018 budget in order to identify key outliers.	\$ 585.00	0.6	\$ 351.00
7/11/2017	Doyle, John	Review proposed budget-to-actual reporting package prepared by O. Rodriguez (PR - Asst Secretary of Central Accounting) to understand methodology of tracking accounts payable (AP) balances for reconciliation on a monthly basis.	\$ 585.00	0.5	\$ 292.50
7/11/2017	Doyle, John	Review reconciliation analysis of detailed PAYGO allocations in order to identify variances with FY18 agency budget amounts.	\$ 585.00	1.2	\$ 702.00
7/11/2017	Doyle, John	Meet with J. Aponte (OMB) to discuss transmission of budget to Hacienda PRIFAS (financial accounting system) along with proposed validation process to monitor agency budget transfers	\$ 585.00	0.4	\$ 234.00
7/11/2017	Doyle, John	Meet with C. Rosado, A. Rivera (OMB), A. Singh (Deloitte) to discuss proposed data requirements from the 62 public corporations in order to produce requisite FY18 reporting as required by the PROMESA Oversight Board.	\$ 585.00	0.9	\$ 526.50
7/11/2017	Doyle, John	Meet with C. Pizzo, A. Singh, E. O'Neal (Deloitte) to discuss internal controls recommendations for OMB to improve timeliness of FY18 budgeting allocation process.	\$ 585.00	0.6	\$ 351.00
7/11/2017	Doyle, John	Meet with J. Aponte (OMB) to review "right-sizing" scorecard, related data collection required from OMB, Hacienda to support tracking of savings in FY18 budget.	\$ 585.00	0.7	\$ 409.50
7/11/2017	Doyle, John	Prepare for meeting with J. Aponte (OMB) by reviewing analysis summarizing data collected related to the implementation of right-sizing "scorecards" to assess FY18 savings achieved in FY18 budget.	\$ 585.00	0.9	\$ 526.50
7/11/2017	O'Neal, Emma	Meet with J. Doyle, C. Pizzo (Deloitte) to discuss reconciliations by OMB to maintain budgetary control.	\$ 429.00	0.8	\$ 343.20
7/11/2017	O'Neal, Emma	Prepare data to fulfill information request from OMB relating to gaining access to PRIFUS system / training	\$ 429.00	0.8	\$ 343.20

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
7/11/2017	O'Neal, Emma	Prepare analysis to summarize personnel budgets by salary / benefit / other for key agencies to be discussed in a Deloitte meeting with OMB	\$ 429.00	1.1	\$ 471.90
7/11/2017	Pizzo, Chris	Meet with C. Rosado, A. Rivera (OMB), J. Doyle, A. Singh (Deloitte) to discuss accounting information flow requirements from 62 non-PRIFAS public corporations required for budget versus actuals for headcount reporting to Oversight Board.	\$ 546.00	0.9	\$ 491.40
7/11/2017	Pizzo, Chris	Meet with A. Singh (Deloitte) to discuss updates to the accounting information that will be requested from the 62 non-PRIFAS agencies to facilitate budget versus actuals reporting to the Oversight Board.	\$ 546.00	0.7	\$ 382.20
7/11/2017	Pizzo, Chris	Meet with J. Doyle, A. Singh (Deloitte) regarding internal control recommendations to OMB to address reporting issues.	\$ 546.00	0.6	\$ 327.60
7/11/2017	Pizzo, Chris	Meet with A. Rivera (OMB), M. Santiago, J. Pagan (Instituto de Estadísticas de Puerto Rico), H. Cuevas (AAFAF) to discuss data required for financial reporting to meet PROMESA requirements.	\$ 546.00	1.7	\$ 928.20
7/11/2017	Pizzo, Chris	Meet with A. Rivera (OMB), M. Santiago, J. Pagan (Instituto de Estadísticas de Puerto Rico), H. Cuevas (AAFAF) to discuss data required for headcount reporting to meet PROMESA requirements.	\$ 546.00	1.6	\$ 873.60
7/11/2017	Singh, Amit	Review FY18 budget modifications to identify differences from prior versions, recommendations provided to OMB, in preparation for implementing processes for reporting to Oversight Board.	\$ 546.00	1.4	\$ 764.40
7/11/2017	Singh, Amit	Review updated FY18 GPR budget (sabana) detail to identify variances from previous versions to understand how specific agency budgets were affected.	\$ 546.00	1.1	\$ 600.60
7/11/2017	Singh, Amit	Meet with C. Pizzo (Deloitte) to discuss updates needed to the accounting information that will be requested from the 62 non-PRIFAS (PR - PeopleSoft Accounting System) agencies to facilitate budget versus actuals reporting to the Oversight Board.	\$ 546.00	0.7	\$ 382.20
7/11/2017	Singh, Amit	Meet with J. Doyle, C. Pizzo, E. O'Neal (all of Deloitte) to discuss reconciliations necessary by OMB to maintain budgetary control.	\$ 546.00	0.8	\$ 436.80
7/11/2017	Singh, Amit	Meet with C. Rosado, A. Rivera (OMB), J. Doyle, C. Pizzo (Deloitte) to discuss accounting information flow requirements from 62 non-PRIFAS (Accounting System) public corporations required for budget versus actuals, headcount reporting to Oversight Board.	\$ 546.00	0.9	\$ 491.40
7/11/2017	Singh, Amit	Meet with C. Rosado (OMB) to discuss the transfer of PRIFAS (Accounting System) accounting tables to the OMB Budget v Actual application in order to develop alternative workarounds for reporting to Oversight Board.	\$ 546.00	0.6	\$ 327.60
7/11/2017	Singh, Amit	Rightsizing scorecards in order to understand the detail of actuals, budget information that will be required to complete the scorecards requested by Oversight Board.	\$ 546.00	1.3	\$ 709.80



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Singh, Amit	Analyze the information requirements to complete the file implementation scorecards in order to collect the correct accounting information for agencies that constitute the areas DDEC, DPS, Familia.	\$ 546.00	1.4	\$ 764.40
7/11/2017	Vazquez-Rivera, Jose	Evaluation of enacted Joint Budget Resolutions related to cost savings passed by Legislature to understand potential impact on FY18 GPR Budget.	\$ 585.00	1.0	\$ 585.00
7/11/2017	Vazquez-Rivera, Jose	Evaluate proposed budget vs actual template for monthly reporting to the PROMESA Oversight Board to assess whether it includes necessary fields.	\$ 585.00	0.5	\$ 292.50
7/11/2017	Vazquez-Rivera, Jose	Evaluate document detailing transitory positions (independent contractors) by agency.	\$ 585.00	0.5	\$ 292.50
7/12/2017	Doyle, John	Meet with N. Jaresko (Executive Director of PROMESA Oversight Board), O. Shah (McKinsey), M. Sanchez (Conway MacKenzie), A. Chepenik (E&Y), S. Uhland (O'Melveny Myers) to discuss key areas of progress, in achieving revenue enhancement, budgeting, government right-sizing initiatives as outlined in Fiscal Plan.	\$ 585.00	1.7	\$ 994.50
7/12/2017	Doyle, John	Prepare reconciliation analysis to bridge final FY18 detail budget with changes included in Legislative Resolution related to fiscal budget to identify key variances.	\$ 585.00	1.8	\$ 1,053.00
7/12/2017	Doyle, John	Meet with J. Marrero, R. Maldonado (OMB), J. Vazquez (Deloitte) to discuss finalizing the FY18 budgeted transitory employee (independent contractor) headcount reporting, implementation of controls to identify variances in cost reductions embedded in FY18 budget.	\$ 585.00	1.0	\$ 585.00
7/12/2017	Doyle, John	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting), J. Aponte (OMB), A. Mendez (AAFAF) to discuss status of budget-to-actual reporting, including areas of deficiencies in data being obtained from agencies on a monthly basis.	\$ 585.00	1.3	\$ 760.50
7/12/2017	Doyle, John	Meet with J. Aponte, R. Maldonado (OMB) to review new diligence requests from E&Y on July-11 for FY18 Budget to assess the format of analyses that will be provided to meet requisite reporting requirements.	\$ 585.00	1.0	\$ 585.00
7/12/2017	Doyle, John	Meet with A. Mendez (AAFAF), O. Rodriguez (PR - Asst Secretary of Central Accounting), J. Vazquez (Deloitte) to review potential use of strategic measurement tools to support monthly budget-to-actual reporting as required by PROMESA Oversight Board.	\$ 585.00	1.1	\$ 643.50
7/12/2017	O'Neal, Emma	Analysis to compare revised FY18 budget (07/13) with previous FY18 budget (06/05) by agency, by concept, by program, by object in order to understand changes made to personnel budget	\$ 429.00	2.1	\$ 900.90
7/12/2017	Pizzo, Chris	Meeting with A Rivera (OMB), E Rivera (Consumer Protection Agency), I Vequilla (Commission of Energy) to discuss agency level data required for financial / headcount reporting, including process for data collection.	\$ 546.00	2.2	\$ 1,201.20
7/12/2017	Pizzo, Chris	Meeting with A Rivera (OMB), G Mulgado, L Otero, G Rodriguez, M Torres, J Garcia, H Torres, G Ramos (all from Emergency 911 Agency) to discuss agency level data required for financial / headcount reporting.	\$ 546.00	2.4	\$ 1,310.40

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Date	Professional	Description	Rate	Hours	Fees
7/12/2017	Pizzo, Chris	Meeting with A Rivera (OMB), A Singh (Deloitte) to discuss the agency level requirements, including next steps in data procurement, for the 62 public corporations related to financial / headcount reporting.	\$ 546.00	0.9	\$ 491.40
7/12/2017	Pizzo, Chris	Meet with A. Singh (Deloitte) to review recommended reconciliations memorandum to OMB, including reconciliations recommended for budgetary control to facilitate reporting to the Oversight Board.	\$ 546.00	1.1	\$ 600.60
7/12/2017	Singh, Amit	Meet with C. Rosado (OMB) to address questions related to agency codes in the PRIFAS (Accounting System), RHUM (Payroll System) listing in preparation for reporting budget versus actuals to the Oversight Board.	\$ 546.00	0.4	\$ 218.40
7/12/2017	Singh, Amit	Meet with C. Pizzo (Deloitte) to review recommended reconciliations memorandum to OMB, identify further edits needed - reconciliations recommended for budgetary control to facilitate reporting to the Oversight Board.	\$ 546.00	1.1	\$ 600.60
7/12/2017	Singh, Amit	Meet with A. Rivera (OMB), C. Pizzo (Deloitte) to discuss next steps in development of process to obtain accounting information from 62 non-PRIFAS public corporations for the purpose of developing reporting to the Oversight Board.	\$ 546.00	0.9	\$ 491.40
7/12/2017	Singh, Amit	Comparative analysis of list of agencies in PRIFAS (Accounting System) provided by C. Rosado (OMB) with approved FY18 Budget to assess required processes for reporting to the Oversight Board.	\$ 546.00	2.8	\$ 1,528.80
7/12/2017	Singh, Amit	Prepare summary of agencies using RHUM as the Human Resources system to assess the processes required to prepare budget versus actuals headcount reports for the Oversight Board.	\$ 546.00	1.9	\$ 1,037.40
7/12/2017	Singh, Amit	Meet with A. Rivera (OMB) to discuss aggregation of agency codes into one agency in the FY18 budget, mapping of such agencies, impact of differing codes on reporting budget versus actuals to Oversight Board.	\$ 546.00	0.9	\$ 491.40
7/12/2017	Vazquez-Rivera, Jose	Meet with J. Marrero, R. Maldonado (OMB) to discuss report on transitory employees (independent contractors) by agency as requested by the PROMESA Oversight Board.	\$ 585.00	1.2	\$ 702.00
7/12/2017	Vazquez-Rivera, Jose	Meet with J. Marrero, R. Maldonado (OMB) to discuss the FY18 GPR Budget report sheet requested by the PROMESA Oversight Board.	\$ 585.00	0.8	\$ 468.00
7/12/2017	Vazquez-Rivera, Jose	Meet with J. Marrero, R. Maldonado (OMB) to discuss the status of the special assignment (allocations) GPR budget to be sent to Hacienda.	\$ 585.00	0.5	\$ 292.50
7/12/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss budget vs actual reporting, including getting data in a timely manner for reporting to the PROMESA Oversight Board.	\$ 585.00	1.3	\$ 760.50
7/12/2017	Vazquez-Rivera, Jose	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting), J. Aponte (OMB), A. Mendez (AAFAF), J. Doyle (Deloitte) to discuss budget vs actual template to be sent to the agencies for the requisite data for consolidated reporting to the PROMESA Oversight Board.	\$ 585.00	1.0	\$ 585.00

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Doyle, John	Meet with J. Marrero, J. Aponte (OMB) to discuss FY18 budget contingency plan assessment.	\$ 585.00	0.5	\$ 292.50
7/13/2017	Doyle, John	Meet with J. Marrero, J. Aponte (OMB) to discuss accounts payable work to assess whether the issue of unrecorded liabilities at the agency-level is improving to assist with monthly reporting.	\$ 585.00	1.3	\$ 760.50
7/13/2017	Doyle, John	Meet with J. Aponte (OMB) to review status of loading budget into Hacienda PRIFAS (financial accounting system) to facilitate monthly budget-to-actual reporting.	\$ 585.00	0.9	\$ 526.50
7/13/2017	O'Neal, Emma	Meet with J. Doyle, J. Vasquez, C. Pizzo (Deloitte) to discuss further analysis needed on outstanding invoices being entered into the system to allow a comparison of reserves in FY18 budget to actual pending obligations.	\$ 429.00	1.3	\$ 557.70
7/13/2017	O'Neal, Emma	Review internal controls process document to provide comments/ suggestions for additional controls relating to headcount, payroll as recommendations to OMB for implementing budgetary controls.	\$ 429.00	1.7	\$ 729.30
7/13/2017	Pizzo, Chris	Prepare weekly budget team work stream status update for inclusion in 7/14 status update to be provided to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.3	\$ 163.80
7/13/2017	Pizzo, Chris	Prepare internal controls procedures memorandum draft to send to Office of Management & Budget related to process recommendations.	\$ 546.00	0.7	\$ 382.20
7/13/2017	Singh, Amit	Meet with J. Doyle, J. Vasquez, E. O'Neal, C. Pizzo (Deloitte) to discuss further analysis on outstanding invoices being entered into the system to allow a comparison of reserves in FY18 budget to actual pending obligations.	\$ 546.00	1.3	\$ 709.80
7/13/2017	Singh, Amit	Meet with J. Vasquez (Deloitte) to discuss information included in the Accounts Payable data file in order to facilitate analysis of outstanding invoices not booked in the financial system.	\$ 546.00	0.4	\$ 218.40
7/13/2017	Singh, Amit	Review the FY18 budget to identify the agencies, public corporations that are not included in the RHUM agency listing to enable headcount reporting to the Oversight Board.	\$ 546.00	1.7	\$ 928.20
7/13/2017	Singh, Amit	Review the FY18 budget to identify the agencies that are not accounted for in PRIFAS (PR - PeopleSoft Accounting System) to enable headcount reporting to the Oversight Board.	\$ 546.00	2.3	\$ 1,255.80
7/13/2017	Singh, Amit	Meet with C. Rosado (OMB) to discuss the reasons for some agencies not being in RHUM, PRIFAS (PR - PeopleSoft Accounting System) listing but having FY18 budgets in order to define processes needed to report to the Oversight Board.	\$ 546.00	1.0	\$ 546.00
7/13/2017	Singh, Amit	Prepare updates to the draft of controls needed around headcount, monthly actuals reporting to enable monthly reporting to the Oversight Board.	\$ 546.00	1.9	\$ 1,037.40
7/13/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss status of updated FY18 GPR budget ('sabana') file requested by the PROMESA Oversight Board.	\$ 585.00	0.9	\$ 526.50

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Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Vazquez-Rivera, Jose	Review the work stream status update deck related to ongoing / outstanding diligence items for the FY18 GPR Budget in preparation for the meeting at Hacienda.	\$ 585.00	1.5	\$ 877.50
7/13/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), O. Rodriguez (PR - Asst Secretary of Centralized Accounting) to go through specific changes related to the FY18 GPR Budget and status of Budget vs. Actual reporting.	\$ 585.00	1.7	\$ 994.50
7/13/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss open items related to changes to the FY18 GPR Budget as of July-12 prior to transmission to Hacienda for implementation.	\$ 585.00	0.6	\$ 351.00
7/13/2017	Vazquez-Rivera, Jose	Meet with J. Marrero (OMB) to discuss key takeaways from the work stream status meeting at Hacienda with R. Maldonado (PR - Secretary of Treasury, CFO), including Budget vs. Actual reporting.	\$ 585.00	1.0	\$ 585.00
7/14/2017	Nguyen, Phuong	Develop Budget to Actual work plan for Fiscal Year 2018 analysis to identify variances across in scope agency budgets.	\$ 429.00	2.4	\$ 1,029.60
7/14/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss analysis reconciling FY18 budget (07/13) to General Fund, to check accuracy of FY18 OMB budget	\$ 429.00	0.7	\$ 300.30
7/14/2017	O'Neal, Emma	Prepare comparative analysis of General Fund in the approved FY18 Budget against the Legislature Approved budget resolution to check approved Budget.	\$ 429.00	1.9	\$ 815.10
7/14/2017	O'Neal, Emma	Prepare analysis to compare revised FY18 budget (07/13) with General Fund in order to notify OMB of any variances between the two datasets	\$ 429.00	1.1	\$ 471.90
7/14/2017	O'Neal, Emma	Prepare analysis of the revised FY18 Budget (07/13) to summarize budget by concept for all funds / general fund to be responsive to EY budget questions	\$ 429.00	1.6	\$ 686.40
7/14/2017	Pizzo, Chris	Reconcile updated FY18 OMB budget data to the final Joint Budget Resolution filed by the Oversight Management Board to identify reconciling items for additional research.	\$ 546.00	1.6	\$ 873.60
7/14/2017	Pizzo, Chris	Research reconciling items from comparison between FY18 OMB budget file to the final Joint Budget Resolution filed by the Oversight Management Board.	\$ 546.00	1.6	\$ 873.60
7/14/2017	Pizzo, Chris	Prepare reconciliation of final FY18 OMB budget file to Final joint budget resolution as filed by Oversight Management Board to identify differences from the Fiscal Plan to the Budget as requested by AAFAF.	\$ 546.00	1.3	\$ 709.80
7/14/2017	Pizzo, Chris	Prepare reconciliation of payroll accounts in the final FY18 OMB budget file to the final joint budget resolution filed by the oversight management board.	\$ 546.00	1.0	\$ 546.00
7/14/2017	Pizzo, Chris	Prepare work plan for budget to actual work stream as requested by T. Hurley (Deloitte) for inclusion in presentation to be provided to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	2.9	\$ 1,583.40
7/14/2017	Singh, Amit	Prepare comparative analysis of FY18 budget resolution 186 provisions of Government of Puerto Rico against the final budget file provided by OMB to identify potential mismatches.	\$ 546.00	2.7	\$ 1,474.20

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Date	Professional	Description	Rate	Hours	Fees
7/14/2017	Singh, Amit	Prepare comparative analysis of FY 18 Budget Resolution 187 provisions of Government of Puerto Rico against the final budget file provided by OMB to identify potential mismatches	\$ 546.00	2.9	\$ 1,583.40
7/14/2017	Singh, Amit	Meet with J. Vasquez (Deloitte) to discuss required analysis of cost cutting provisions of FY18 Budget Resolution 186, 187 as compared to the approved FY18 budget file provided by OMB.	\$ 546.00	0.5	\$ 273.00
7/14/2017	Steinway, Jon	Meet with T. Hurley, K Blair, T Hurley, C Young, A Harris (all Deloitte) to discuss engagement activity client request to provide additional support for central accounting team to respond to budget reporting requests	\$ 366.00	0.6	\$ 219.60
7/14/2017	Steinway, Jon	Draft email to K. Blair, T. Hurley, C. Young, A. Harris (all Deloitte) to assign responsibilities for completing client request for additional central accounting support to assist with budget reporting requests.	\$ 366.00	0.4	\$ 146.40
7/14/2017	Vazquez-Rivera, Jose	Prepare reconciliation of FY18 GPR budget file report with the directives in joint budget resolutions related to cost savings to identify key variances and requisite changes.	\$ 585.00	1.5	\$ 877.50
7/14/2017	Vazquez-Rivera, Jose	Review FY18 budget work plan deck to assess resources and coordination with agencies to obtain requisite data to comply with the Budget-to-Actual reporting requirements from the Promise Oversight Board.	\$ 585.00	0.6	\$ 351.00
7/14/2017	Vazquez-Rivera, Jose	Meet with J. Marrero (OMB) to discuss budget work stream plan for FY18 to incorporate his insights on the Budget vs. Actual reporting and necessary roll-up of agency data for consolidation.	\$ 585.00	0.5	\$ 292.50
7/14/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (OMB) to discuss the final budget resolutions approved by the PROMESA Oversight Board and impact of those resolutions on the FY18 GPR Budget to obtain feedback.	\$ 585.00	2.5	\$ 1,462.50
7/17/2017	Gabb, James	Review reconciliation of Joint Resolution 186 (allocation of money from General Fund to Executive / Legislative branches for FY18) to assess impact on OMB FY18 GPR Budget.	\$ 546.00	2.3	\$ 1,255.80
7/17/2017	Gabb, James	Review reconciliation detail of Joint Resolution 187 (legalization of casino gaming) to assess potential impact to OMB FY18 GPR Budget.	\$ 546.00	2.6	\$ 1,419.60
7/17/2017	Gabb, James	Review Cash Flow report for week-ending July-14 prepared by third party to identify items related to agencies to assist with identifying FY18 Budget-to-Actual variances for reporting to PROMESA.	\$ 546.00	0.7	\$ 382.20
7/17/2017	Gabb, James	Review workplan prepared by C. Pizzo (Deloitte) for FY18 GPR Budget work stream to assess the reporting components related to Budget-to-Actual.	\$ 546.00	0.9	\$ 491.40
7/17/2017	Gabb, James	Analyze Department of Health FY18 Budget to identify questions related to budget changes.	\$ 546.00	2.8	\$ 1,528.80
7/17/2017	Hurley, Timothy	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss response to McKinsey data requests related to financial reporting.	\$ 621.00	0.7	\$ 434.70

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7/17/2017	Hurley, Timothy	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting), C. Young, J. Doyle (both Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting), M. Sanchez (Conway MacKenzie), A. Mendez (Director AAFAA) to discuss latest financial reporting requirements related to budget-to-actual requested by the PROMESA Oversight Board.	\$ 621.00	1.2	\$ 745.20
7/17/2017	Nguyen, Phuong	Create analysis of new tax revenue Executive Orders issued by Governor Rossello to assess impact on budgeted funds for individual in scope agencies.	\$ 429.00	2.2	\$ 943.80
7/17/2017	O'Neal, Emma	Review / provide comments on summary of suggested changes to internal budgetary controls to be sent to OMB	\$ 429.00	1.7	\$ 729.30
7/17/2017	O'Neal, Emma	Create report summarizing main differences between 05/24 budget, 07/13 budget for the cost reduction team	\$ 429.00	0.9	\$ 386.10
7/17/2017	O'Neal, Emma	Meet with C. Pizzo (Deloitte) to discuss outstanding work streams, specifically the methodology for analysis on budget variances for 44 key agencies at an accounting object level	\$ 429.00	0.4	\$ 171.60
7/17/2017	O'Neal, Emma	Update master file to map new accounting objects in revised (07/13) FY18 budget to concepts / their English counterparts in order to be able to prepare reports in English for the financial advisors	\$ 429.00	0.7	\$ 300.30
7/17/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss FY18 budget work plan in order to assign tasks related to the open items that address data requests from AAFAF.	\$ 546.00	0.6	\$ 327.60
7/17/2017	Pizzo, Chris	Analyze the data fields submitted by OMB to assess if they include suggested changes in order to meet FOMB financial / headcount reporting requirements.	\$ 546.00	0.8	\$ 436.80
7/17/2017	Pizzo, Chris	Create work plan for the budget team for the week of 7/17, including assignment of tasks, in order to provide OMB with update of open items.	\$ 546.00	0.5	\$ 273.00
7/17/2017	Pizzo, Chris	Analyze weekly cash flow report for TSA (Treasury Single Account) in order to provide recommendations/comments as requested by AAFAF.	\$ 546.00	1.7	\$ 928.20
7/17/2017	Pizzo, Chris	Review right sizing workpapers related to additional McKinsey due diligence requests (related to forecast cost reductions) in preparation for call regarding work plan to provide responses.	\$ 546.00	0.8	\$ 436.80
7/17/2017	Pizzo, Chris	Call with A. Singh, C. Young, T. Hurley (Deloitte) to discuss process of responding to due diligence request from McKinsey regarding contemplated cost savings initiatives.	\$ 546.00	0.3	\$ 163.80
7/17/2017	Singh, Amit	Call with C. Pizzo, J. Gabb, D. Saran, C. Young, T. Hurley (Deloitte) to discuss process for responding to due diligence request from McKinsey regarding contemplated savings.	\$ 546.00	0.3	\$ 163.80
7/17/2017	Singh, Amit	Prepare comparative analysis of headcount information reported by the Statistical Institute of Puerto Rico against the budgeted headcount numbers to identify material differences.	\$ 546.00	2.3	\$ 1,255.80
7/17/2017	Singh, Amit	Review due diligence request from McKinsey in order to assess if previously completed target savings analyses may be used to answer questions listed in the request.	\$ 546.00	1.2	\$ 655.20

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7/17/2017	Singh, Amit	Meet with A. Rivera (OMB) to get a better understanding of the reason to include some fields in the data request to non-PRIFAS (Accounting System) public corporations that will be used for reporting to the Oversight Board.	\$ 546.00	0.8	\$ 436.80
7/17/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss next steps to project amounts associated with confidential cost savings initiative included in budget resolutions related to cost reduction measures.	\$ 585.00	1.0	\$ 585.00
7/17/2017	Vazquez-Rivera, Jose	Review draft of Budget vs. Actual internal control document to assess possible delays in obtaining data from the agencies prior to providing to OMB management (J. Marrero).	\$ 585.00	1.5	\$ 877.50
7/17/2017	Vazquez-Rivera, Jose	Review Treasury Single Account cash flows actual results to compare with budgeted amounts to identify key differences and variances.	\$ 585.00	1.3	\$ 760.50
7/17/2017	Vazquez-Rivera, Jose	Meet with O. Rodriguez, R. Guerra, F. Pares, F. Peña (Hacienda) to discuss ownership of reporting responsibilities between OMB and Hacienda to the PROMESA Oversight Board.	\$ 585.00	1.5	\$ 877.50
7/18/2017	Gabb, James	Prepared summary of Dept of Education budget for C. Kennedy (Deloitte) to identify the components of the budget by expense category, highlighting differences in year-over-year balances.	\$ 546.00	1.3	\$ 709.80
7/18/2017	Gabb, James	Draft response for J. Doyle (Deloitte) to address diligence inquiry from McKinsey related to additional detail on non-personnel expense savings plans.	\$ 546.00	2.7	\$ 1,474.20
7/18/2017	Gabb, James	Prepare agency information requests for responses to McKinsey Non-Personnel Initiative / Cost Reduction detail diligence requests related to non-personnel expense savings plans.	\$ 546.00	2.8	\$ 1,528.80
7/18/2017	Gabb, James	Meet with C. Young, T. Hurley, J. Vazquez (Deloitte) to review the detail associated with the non-personnel cost reduction initiatives.	\$ 546.00	0.8	\$ 436.80
7/18/2017	Gabb, James	Review consolidated analysis of data submitted by individual agencies to provide detailed build-up of projected savings to be derived from non-personnel cost savings initiatives.	\$ 546.00	1.6	\$ 873.60
7/18/2017	Gabb, James	Prepare reconciliation of non-personnel cost savings detail provided at agency-level to FY18 GPR budget to identify / understand variances.	\$ 546.00	0.7	\$ 382.20
7/18/2017	O'Neal, Emma	Draft memo on progress with variance analysis on new SABANA budget file, outstanding McKinsey diligence requests, requirements for upcoming meetings with OMB	\$ 429.00	0.4	\$ 171.60
7/18/2017	O'Neal, Emma	Update Master Budget file to include 07/13 FY18 budget to facilitate the quick comparison of the FY18 budget to previous budget versions, FY17 budget	\$ 429.00	2.9	\$ 1,244.10
7/18/2017	O'Neal, Emma	Create report to show variances between FY17 budget / FY18 budget by agency/concept/object to be responsive to EY budget diligence questions	\$ 429.00	1.7	\$ 729.30



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Date	Professional	Description	Rate	Hours	Fees
7/18/2017	O'Neal, Emma	Create report template which highlights variances on an agency by agency basis between FY17 budget / FY18 budget to be used to create summary reports for 44 key agencies	\$ 429.00	1.9	\$ 815.10
7/18/2017	O'Neal, Emma	Initial review of Accounts Payable file to assess which agencies / concepts have been captured in order understand nature of invoices which can be posted to the accounting system	\$ 429.00	1.3	\$ 557.70
7/18/2017	Pizzo, Chris	Analyze updates to recommendations memorandum related to internal controls prepared for OMB before distribution to OMB.	\$ 546.00	0.4	\$ 218.40
7/18/2017	Pizzo, Chris	Analyze McKinsey due diligence request related to right-sizing initiatives by agency.	\$ 546.00	1.0	\$ 546.00
7/18/2017	Pizzo, Chris	Prepare daily work plan status update for the budget team to track progress made on assigned tasks to provide update to OMB.	\$ 546.00	0.6	\$ 327.60
7/18/2017	Pizzo, Chris	Prepare variance analysis of top 44 agencies by comparing FY17 budget to final FY18 budget as approved by the FOMB to gain an understanding of budget updates, including related changes from FY17 to FY18.	\$ 546.00	0.8	\$ 436.80
7/18/2017	Singh, Amit	Prepare updates to the recommended reconciliations for budgetary controls based on feedback provided by J. Vazquez (Deloitte) that will be provided to OMB for consideration for reporting to FOMB.	\$ 546.00	2.6	\$ 1,419.60
7/18/2017	Singh, Amit	Review the updated layout for reporting of expenses by non-PRIFAS public corporations provided by A. Rivera (OMB) to assess if collected information will satisfy the budget versus actual reporting requirements of the FOMB.	\$ 546.00	2.1	\$ 1,146.60
7/18/2017	Singh, Amit	Evaluate the types of human resources data that will be collected from the public corporations for budget versus actuals reporting to the Oversight Board.	\$ 546.00	1.6	\$ 873.60
7/18/2017	Singh, Amit	Assess the revised layout for Budget versus Actual data collection provided by A. Rivera (OMB) in order to assess if collected information will be sufficient for planned reporting to the Oversight Board.	\$ 546.00	1.9	\$ 1,037.40
7/18/2017	Vazquez-Rivera, Jose	Review reporting requirements included in budget resolution no. 186 to identify key areas where additional data will need to be obtained from agencies.	\$ 585.00	1.0	\$ 585.00
7/18/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss challenges of obtaining data to be able to provide budget vs actual reporting to the PROMESA Oversight Board.	\$ 585.00	2.0	\$ 1,170.00
7/18/2017	Vazquez-Rivera, Jose	Meet with J. Marrero (OMB) to discuss budget vs actual reporting responsibilities between OMB and central accounting at Hacienda (O. Rodriguez and R. Guerra).	\$ 585.00	1.8	\$ 1,053.00
7/18/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss prior year appropriations to assess the year-over-year variance.	\$ 585.00	1.5	\$ 877.50
7/18/2017	Vazquez-Rivera, Jose	Review of PayGo (Pension) document sent by J. Aponte (OMB) to O. Rodriguez, R. Guerra (PR - Asst Secretary of Central Accounting) to assess how it rolls up to the consolidated FY18 GPR Budget.	\$ 585.00	0.5	\$ 292.50

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7/18/2017	Vazquez-Rivera, Jose	Call with O. Rodriguez, R. Guerra (PR - Asst Secretary of Central Accounting), A. Mendez (AAFAF), A. Garcia (Conway MacKenzie) to discuss coordination of the outside consultants to support the Office of the Chief Financial Officer in various reporting requirements to the PROMESA Oversight Board.	\$ 585.00	1.0	\$ 585.00
7/19/2017	Gabb, James	Prepared analysis at agency-level to detail plans for reporting of 'Right Sizing Scoring' in response to FOMB advisor (McKinsey) request.	\$ 546.00	2.4	\$ 1,310.40
7/19/2017	Gabb, James	Prepared summary analysis detailing projected savings related to 'other initiatives' at agency-level in response to FOMB advisor (McKinsey) request.	\$ 546.00	2.8	\$ 1,528.80
7/19/2017	Gabb, James	Prepared analysis to summarize responses from agencies to address inquiries from McKinsey related to open items associated with non-personnel cost savings initiatives for FY18.	\$ 546.00	2.3	\$ 1,255.80
7/19/2017	Gabb, James	Met with J. Vazquez (Deloitte) to discuss McKinsey request related to the level of detail that will be provided in order to substantiate the 'Right Size Scoring' and savings associated with 'Other Initiatives'.	\$ 546.00	0.7	\$ 382.20
7/19/2017	Gabb, James	Updated analysis to show the type of detail to be provided at agency-level to substantiate 'Right Sizing Scoring' in response to FOMB advisor (McKinsey) request.	\$ 546.00	1.4	\$ 764.40
7/19/2017	Nguyen, Phuong	Update analysis on impact of Executive Order 39 on budget cost management to include updated data on distribution of funds for the Juvenile Justice Department.	\$ 429.00	1.1	\$ 471.90
7/19/2017	O'Neal, Emma	Prepare analysis to strip out invoices in the BDO accounts payable file with more than one object code listed, or more than one fund to understand which invoices have complete data, thus are ready to be posted to the accounting system	\$ 429.00	2.3	\$ 986.70
7/19/2017	O'Neal, Emma	Research alternatives for determining Concepts for invoices Accounts Payable file so invoices can be captured on government accounting systems.	\$ 429.00	0.7	\$ 300.30
7/19/2017	O'Neal, Emma	Research alternatives for assigning Fund information to invoices Accounts Payable file to enable maximum number of invoices to be captured on accounting system.	\$ 429.00	0.8	\$ 343.20
7/19/2017	O'Neal, Emma	Analyze proportion of invoices in Accounts Payable file missing fund/ account type to understand how much additional work is required to complete minimum information required to post invoices to accounting system.	\$ 429.00	1.8	\$ 772.20
7/19/2017	O'Neal, Emma	Assign concepts to invoices in Accounts Payable file with sufficient account information so data can be compared to budget.	\$ 429.00	2.6	\$ 1,115.40
7/19/2017	O'Neal, Emma	Draft a memo on progress of current work streams, specifically responses to McKinsey diligence requests, public corporation accounting. systems, accounts payable analysis.	\$ 429.00	0.4	\$ 171.60
7/19/2017	Pizzo, Chris	Prepare daily work plan status update for the budget team to track progress made on open items for update to OMB.	\$ 546.00	0.4	\$ 218.40

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7/19/2017	Pizzo, Chris	Meet with A. Rivera (OMB), A. Singh, J. Vazquez (Deloitte) to review status of project for obtaining financial, headcount information from 64 non-PRIFAS public corporations to enable reporting to the Oversight Board.	\$ 546.00	1.0	\$ 546.00
7/19/2017	Pizzo, Chris	Analyze variances by agency in the updated FY18 OMB budget file compared to FY17 to gain an understanding of budget updates, including related changes from FY17 to FY18.	\$ 546.00	0.7	\$ 382.20
7/19/2017	Pizzo, Chris	Update the control tracking log for the 64 public corporations related to the financial/ human resources data requirements project to keep track of the progress being made on the initiative, including understanding the agencies that submitted the required information.	\$ 546.00	0.4	\$ 218.40
7/19/2017	Singh, Amit	Meet with A. Rivera (OMB), C. Pizzo, J. Vazquez (Deloitte) to review status of project for obtaining financial, headcount information from 64 non-PRIFAS public corporations to enable reporting to the Oversight Board.	\$ 546.00	1.0	\$ 546.00
7/19/2017	Singh, Amit	Prepare methodology to assess which public corporations have made progress in implementing the accounting information collection effort required to prepare monthly budget versus actual reports.	\$ 546.00	1.8	\$ 982.80
7/19/2017	Singh, Amit	Meet with J. Roa (OMB) to discuss method to analyze mapping of fund codes, concept codes to Regulation 49 in order to identify which outstanding invoices can be posted to the accounting system.	\$ 546.00	0.6	\$ 327.60
7/19/2017	Singh, Amit	Prepare Concept-to-Object mapping table to assist in the identification of the correct Concept Code for the outstanding invoices to enable them to be posted to the central accounting system.	\$ 546.00	2.6	\$ 1,419.60
7/19/2017	Singh, Amit	Prepare Fund Codes mapping table to assist in the identification of the correct Fund Code for the outstanding invoices to enable them to be posted to the central accounting system.	\$ 546.00	1.6	\$ 873.60
7/19/2017	Singh, Amit	Prepare Object Codes to PRIFAS (Accounting System) accounts mapping table to assist in the identification of the correct Account Numbers for the outstanding invoices to enable them to be posted to the central accounting system.	\$ 546.00	0.9	\$ 491.40
7/19/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss draft memo to be sent to Hacienda (Treasury Department) quantifying the amounts by agencies being held in frozen accounts.	\$ 585.00	1.2	\$ 702.00
7/19/2017	Vazquez-Rivera, Jose	Meeting with A. Rivera (OMB) to discuss outline sent to the public corporations for the requested data needed for budget vs actual reporting.	\$ 585.00	1.0	\$ 585.00
7/19/2017	Vazquez-Rivera, Jose	Call with H. Cuevas (OMB external consultant) to discuss the results of his meetings with public corporations regarding data request for budget vs actual reporting.	\$ 585.00	0.5	\$ 292.50
7/20/2017	Gabb, James	Prepare for meeting with C. Young (Deloitte) by summarizing the agencies that will be included in the 'Right Sizing Scoring' in order to report on cost savings related to 'other initiatives' as requested by FOMB Advisor (McKinsey).	\$ 546.00	1.7	\$ 928.20

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7/20/2017	Gabb, James	Meet with C. Pizzo, A Singh, and J. Vazquez (Deloitte) to have preliminary discussion on work plan and prioritization of agency review to assess potential impact of confidential contingent cost savings initiative.	\$ 546.00	1.7	\$ 928.20
7/20/2017	Gabb, James	Meet with C. Pizzo, A Singh (Deloitte) to review additional responses provided by agencies related to proposed reclassifications of amounts in FY18 budget and how the changes align to resolutions passed by the Legislature as well as monthly reporting on the Budget to the FOMB.	\$ 546.00	2.8	\$ 1,528.80
7/20/2017	Gabb, James	Update variance analysis on the FY18 GPR Budget proposed reclassification for the 44 top agencies to include commentary from agency leadership regarding proposals.	\$ 546.00	2.6	\$ 1,419.60
7/20/2017	Gabb, James	Prepare consolidated variance analysis of proposed reclassification at program-level for 14 assigned agencies in advance of discussions with OMB leadership (J. Marrero, R. Maldonado).	\$ 546.00	1.6	\$ 873.60
7/20/2017	Gabb, James	Analyze Department of Health FY18 key performance metrics to identify key issues related to FY18 Budget vs. Actuals that will need to be addressed for reporting to the FOMB.	\$ 546.00	0.4	\$ 218.40
7/20/2017	Hurley, Timothy	Meet with R. Guerra (PR - Asst Secretary of Accounting), C. Young, J. Vazquez (Deloitte), A. Mendez (Director - AAFAF) to discuss latest status, issues with data collection to report on Budget vs. Actual to the PROMESA Board.	\$ 621.00	0.8	\$ 496.80
7/20/2017	Nguyen, Phuong	Update analysis of upcoming activities, including milestones reached related to risks mitigation, with inclusion of budget recommendations to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	2.9	\$ 1,244.10
7/20/2017	O'Neal, Emma	Prepare analysis to compare revised FY18 budget (07/13) with General Fund in order to notify OMB of variances between the two datasets	\$ 429.00	1.4	\$ 600.60
7/20/2017	O'Neal, Emma	Update accounts payable data to assign a concept to invoices with more than one object code listed, to assist OMB with capturing the accounts payable data on the accounting system	\$ 429.00	2.3	\$ 986.70
7/20/2017	O'Neal, Emma	Create matrix summarizing accounts payable analysis to show mix of invoices with concept data, with fund data or with both concept/fund data to understand which invoices require additional attention	\$ 429.00	1.4	\$ 600.60
7/20/2017	O'Neal, Emma	Create report summarizing accounts payable analysis to show percentage of invoices missing key data points to understand how many invoices can be captured by the accounting system	\$ 429.00	1.7	\$ 729.30
7/20/2017	Pizzo, Chris	Meet with J. Gabb and J. Vazquez (all of Deloitte) to discuss updated work plan based on agency responses for data in order to complete analysis and prepare for implementation for contingent cost savings initiative per directive of the PROMESA Oversight Board.	\$ 546.00	1.7	\$ 928.20
7/20/2017	Pizzo, Chris	Prepare weekly budget team work stream status update for inclusion in 7/21 status update to be provided to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.7	\$ 382.20

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Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Pizzo, Chris	Perform variance analysis on top 44 agencies from FY17 to final FY18 budget file to gain an understanding of budget updates.	\$ 546.00	2.9	\$ 1,583.40
7/20/2017	Pizzo, Chris	Update the FY17 to FY18 final budget variance analysis with explanations obtained from the agencies in order to document the reason for FY17 to FY18 variances for discussion with OMB.	\$ 546.00	1.8	\$ 982.80
7/20/2017	Singh, Amit	Meet with C. Pizzo, J. Gabb, and J. Vazquez (all Deloitte) to discuss the issues with the data that has been received to-date and next steps for remediation in order to complete assessment and implementation plan for contingent confidential savings initiative to adhere to PROMESA Oversight Board directives.	\$ 546.00	1.7	\$ 928.20
7/20/2017	Singh, Amit	Meet with C. Rosado (OMB) to discuss why agencies are not consistently classified in the PRIFAS (PR - PeopleSoft Accounting System) agencies list which is being used to develop the monthly reporting package for the Oversight Board.	\$ 546.00	0.4	\$ 218.40
7/20/2017	Singh, Amit	Meet with J. Roa (OMB) to discuss the fund codes, concept codes that do not match with PRIFAS (PR - PeopleSoft Accounting System) codes, a requirement for consistent preparation of actuals reporting to the Board.	\$ 546.00	0.6	\$ 327.60
7/20/2017	Singh, Amit	Prepare a comparative analysis of Fund Code, Concept Codes, Object Codes in PRIFAS (PR - PeopleSoft Accounting System) to identify unmapped items that will cause reconciliation errors in monthly reports for the Board.	\$ 546.00	2.6	\$ 1,419.60
7/20/2017	Singh, Amit	Meet with C. Pizzo, J. Gabb (Deloitte) to review additional responses provided by agencies to reclassifications in FY18 budget, how the changes align to resolutions passed by the Legislature, to develop understanding for future reporting to Oversight Board.	\$ 546.00	2.8	\$ 1,528.80
7/20/2017	Singh, Amit	Prepare analysis to classify the top 44 agencies with largest budgets under the 3 main umbrella agencies (DDEC, DPS, Familia) in order to coordinate any variance analysis for monthly reporting with the Transformation team.	\$ 546.00	0.7	\$ 382.20
7/20/2017	Vazquez-Rivera, Jose	Meeting at AAFAF with personnel from F. Scherrer (BDO), O. Rodriguez (PR - Asst Secretary of Central Accounting), M. Sanchez (Conway) to discuss status of reporting requirements from the PROMESA Oversight Board.	\$ 585.00	2.5	\$ 1,462.50
7/20/2017	Vazquez-Rivera, Jose	Meeting with J. Marrero, J. Aponte (OMB) to discuss new OMB work stream related to PROMESA cost savings initiative.	\$ 585.00	2.0	\$ 1,170.00
7/20/2017	Vazquez-Rivera, Jose	Meet with J. Perez (OMB) to discuss the quality of the data received to-date from the agencies and some of the deficiencies observed in order to assess the projected savings from the contingent confidential cost savings initiative.	\$ 585.00	1.3	\$ 760.50
7/20/2017	Vazquez-Rivera, Jose	Review analysis that compares accounts payable file against the reconciliation adjustment in the FY18 GPR budget by agency to identify variances.	\$ 585.00	1.2	\$ 702.00

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Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (OMB) to discuss results of the meeting at AAFAF regarding the status of Budget vs. Actual reporting and next steps to improve process.	\$ 585.00	0.8	\$ 468.00
7/21/2017	Gabb, James	Drafted memo summarizing key near-term action steps, including agency outreach, in order to assess confidential contingency cost savings initiative for discussion with J. Perez (OMB).	\$ 546.00	2.1	\$ 1,146.60
7/21/2017	Gabb, James	Meet with J. Perez (OMB) to discuss work performed to-date and data requests out to agencies that are still outstanding to complete analysis on confidential contingency cost savings initiative.	\$ 546.00	1.2	\$ 655.20
7/21/2017	Gabb, James	Prepared for discussion with J. Perez (OMB) by analyzing data received as of July-20 from agencies to assess its completeness for incorporation into contingent confidential cost savings initiative.	\$ 546.00	2.1	\$ 1,146.60
7/21/2017	Gabb, James	Prepared analysis to reconcile data from GPR RHUM (GPR employee database) as of May to compare against new data to identify variances for assessment of confidential contingent cost savings projection.	\$ 546.00	1.7	\$ 928.20
7/21/2017	Gabb, James	Meet with J. Perez (OMB) to walk-through updated analysis estimating potential cost savings from confidential contingent cost savings initiative after reconciling requisite data.	\$ 546.00	0.8	\$ 436.80
7/21/2017	Gabb, James	Prepared updated analysis based on responses received from agencies summarizing savings associated with non-personnel initiatives pursuant to GPR Budget diligence request from McKinsey.	\$ 546.00	0.8	\$ 436.80
7/21/2017	Pizzo, Chris	Meet with A. Singh and J. Gabb (both Deloitte) to discuss new information requirements and prioritization of validating new data received from agencies in order to incorporate into assessment of contingent confidential cost savings initiative per directive of the PROMESA Oversight Board.	\$ 546.00	0.9	\$ 491.40
7/21/2017	Pizzo, Chris	Review new requirements related to payroll spend (including budget transfer protocols) to understand how they may impact the calculation used to estimate the contingent confidential cost savings initiative per directive of the PROMESA Oversight Board.	\$ 546.00	0.8	\$ 436.80
7/21/2017	Pizzo, Chris	Analyze dataset compiled by OMB to assess the gaps in information needed to project savings that would be derived from contingent confidential cost savings initiative in alignment with directive from PROMESA Oversight Board.	\$ 546.00	0.4	\$ 218.40
7/21/2017	Pizzo, Chris	Prepare daily work plan status update assess progress made on open client requests for update on progress related to budget work.	\$ 546.00	0.3	\$ 163.80
7/21/2017	Pizzo, Chris	Meet with J. Caban (OMB), J. Gabb, J. Vazquez (all of Deloitte) to discuss data requirements, including planning of tasks for the contingency headcount savings analysis required to adhere to the Oversight Board directive.	\$ 546.00	0.6	\$ 327.60

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Date	Professional	Description	Rate	Hours	Fees
7/21/2017	Pizzo, Chris	Update FY18 budget file for comparison to FY17 budget variance analysis to gain an understanding of budget updates, including related changes from FY17 to FY18.	\$ 546.00	0.6	\$ 327.60
7/21/2017	Pizzo, Chris	Meet with J Gabb, J Vasquez (both of Deloitte) to plan for the new work stream (order/timing of tasks necessary) related to contingency headcount savings in order to adhere to Oversight Board directives.	\$ 546.00	1.1	\$ 600.60
7/21/2017	Singh, Amit	Meet with J. Caban (OMB), J. Gabb, C. Pizzo, and J. Vasquez (all of Deloitte) to discuss status of outstanding agency data requests and validation procedures required to adhere to the contingent confidential cost savings initiative assessment and implementation per the PROMESA Oversight Board directive.	\$ 546.00	0.6	\$ 327.60
7/21/2017	Singh, Amit	Meet with C. Pizzo and J. Gabb (both Deloitte) to discuss information requirements, and well as the order and timing of the tasks necessary to complete assessment and implementation procedures related to the contingent confidential savings initiative per PROMESA Oversight Board directive.	\$ 546.00	0.9	\$ 491.40
7/21/2017	Singh, Amit	Review the policy letter outlining the key provisions set forth related to the contingent confidential cost savings initiative to understand the different factors to take into consideration when receiving and validating data from agencies for savings analysis.	\$ 546.00	1.7	\$ 928.20
7/21/2017	Singh, Amit	Review data extract pulled from RHUM (GPR Employee Database) as of May to understand key variables included and which will be needed to complete analysis related to the contingent confidential cost savings initiative.	\$ 546.00	1.1	\$ 600.60
7/21/2017	Vazquez-Rivera, Jose	Review analysis provided by J. Perez (OMB) to assess accuracy and understand whether it can be leveraged in assessment of projected savings related to the contingent confidential cost savings initiative.	\$ 585.00	2.0	\$ 1,170.00
7/21/2017	Vazquez-Rivera, Jose	Meet with J. Perez (OMB) to discuss the implementation plan for the confidential cost savings initiative if effectuated by the PROMESA Oversight Board.	\$ 585.00	0.5	\$ 292.50
7/21/2017	Vazquez-Rivera, Jose	Review new inquiries related to the FY18 GPR due diligence process provided by Ernst & Young to assess which require additional outreach to the respective agencies.	\$ 585.00	2.0	\$ 1,170.00
7/24/2017	Gabb, James	Call with A. Singh, C. Pizzo (both of Deloitte) to discuss prioritizing the outreach to agencies who have not responded to request for data that is needed to estimate savings related to the contingent confidential cost savings initiative per directive from the PROMESA Oversight Board.	\$ 546.00	0.3	\$ 163.80
7/24/2017	Gabb, James	Reviewed OMB confidential contingency plan classification analysis prepared by J. Perez (OMB) to assess completeness based on data received by end-of-day on July-21 from agencies.	\$ 546.00	2.8	\$ 1,528.80



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7/24/2017	Gabb, James	Drafted updated work plan with timeline (including estimates for data submissions from agencies) for implementation of contingent confidential cost savings initiative request of J. Perez (OMB).	\$ 546.00	2.8	\$ 1,528.80
7/24/2017	Gabb, James	Prepared analysis to compare latest GPR RHUM data file with dataset used in classification analysis to identify any variances related to projected savings from confidential contingency cost savings plan per request from J. Perez (OMB).	\$ 546.00	2.7	\$ 1,474.20
7/24/2017	O'Neal, Emma	Create report showing variances from FY17 budget to 07/13 FY18 budget for each of the 44 agencies selected for additional review, in order to facilitate discussion with OMB	\$ 429.00	2.8	\$ 1,201.20
7/24/2017	O'Neal, Emma	Update analysis on accounts payable file to include summary by fund / by concept, to generate a copy of the analysis ready to send to OMB	\$ 429.00	0.7	\$ 300.30
7/24/2017	Pizzo, Chris	Call with J. Gabb, and A. Singh (both Deloitte) to discuss the work plan, specifically the template being used to obtain the requisite data from the agencies, in order to complete analysis of and implementation of contingent confidential cost savings initiative per directive of PROMESA Oversight Board.	\$ 546.00	0.3	\$ 163.80
7/24/2017	Singh, Amit	Call with J. Gabb and C. Pizzo (both Deloitte) to discuss prioritizing both the data validation and updating the projection estimate related to the contingent confidential cost savings initiative.	\$ 546.00	0.3	\$ 163.80
7/24/2017	Singh, Amit	Review draft analysis of accounts payable outstanding file to analyze the amounts that have required information to book into PRIFAS (PR - PeopleSoft Accounting System).	\$ 546.00	1.7	\$ 928.20
7/24/2017	Singh, Amit	Review preliminary draft of workplan for contingency savings analysis to identify potential additions.	\$ 546.00	0.8	\$ 436.80
7/24/2017	Singh, Amit	Review status update on meetings with public corporations submitted by H. Cavas (OMB) to identify which public corporations have not responded to request for financial information.	\$ 546.00	0.5	\$ 273.00
7/24/2017	Singh, Amit	Review of 24x7 agencies, public order agencies provided by J. Caban (OMB) to understand how the contingency savings plan is impacted by the inclusion of these agencies.	\$ 546.00	1.9	\$ 1,037.40
7/24/2017	Vazquez-Rivera, Jose	Meeting with personnel from O. Shah (McKinsey), M. Sanchez (Conway), B. Gonzalez (AAFAF), O. Rodriguez (PR - Asst Secretary of Central Accounting), F. Scherrer (BDO), J. Aponte (OMB) to discuss reporting considerations (liquidity, cash flows, budget vs actual) and timelines to refine reporting.	\$ 585.00	2.0	\$ 1,170.00
7/24/2017	Vazquez-Rivera, Jose	Review Special Memorandum No. 27-2004 regarding payroll costs that would not be included in the projected savings for the PROMESA cost savings initiative.	\$ 585.00	1.0	\$ 585.00
7/24/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss current status, including necessary outreach to agencies, in order to obtain the requisite data required to project estimated savings from confidential cost savings initiative.	\$ 585.00	0.9	\$ 526.50

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Date	Professional	Description	Rate	Hours	Fees
7/24/2017	Vazquez-Rivera, Jose	Meet with J. Perez (OMB) to discuss issues with having access to RHUM (PR - Government Employee Database) information from Hacienda.	\$ 585.00	0.5	\$ 292.50
7/24/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB) to discuss the current status of the confidential cost savings implementation, plan including the steps to effectuate.	\$ 585.00	1.8	\$ 1,053.00
7/24/2017	Vazquez-Rivera, Jose	Meeting with C. Rosado (OMB) to discuss obtaining the required data requested from Hacienda in order to estimate the potential savings from the confidential cost savings initiative.	\$ 585.00	0.5	\$ 292.50
7/24/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado, J. Aponte, J. Perez (OMB) to discuss the list of agencies that need to come to OMB to assess the information that will be used in estimating the potential savings from confidential cost savings initiative.	\$ 585.00	1.3	\$ 760.50
7/24/2017	Vazquez-Rivera, Jose	Review analysis document containing the classifications to be used in the confidential cost savings initiative projection and implementation plan.	\$ 585.00	1.5	\$ 877.50
7/25/2017	Gabb, James	Call with J. Doyle, C. Pizzo, A. Singh (all of Deloitte) to discuss progress made on planning for implementation of confidential contingency cost savings plan required by the Oversight Board.	\$ 546.00	0.6	\$ 327.60
7/25/2017	Gabb, James	Meet with J. Perez (OMB) to discuss the specifics of the classification analysis as outlined in the legislation related to the confidential contingency plan cost savings initiative.	\$ 546.00	1.1	\$ 600.60
7/25/2017	Gabb, James	Meet with J. Doyle, J. Vazquez, C. Pizzo, A. Singh (Deloitte) to discuss analysis of the FY18 GBP budget under the custody of OMB, implementation of zero-based-budgeting process, final budgeted headcount, July-15 payroll analysis (budget versus actual).	\$ 546.00	1.2	\$ 655.20
7/25/2017	Gabb, James	Updated confidential contingency cost savings work plan to identify changes based on agency reporting as of July-15 for discussion with J. Perez, R. Maldonado (both OMB).	\$ 546.00	1.8	\$ 982.80
7/25/2017	Gabb, James	Prepared analysis to support calculation of estimated savings from confidential contingency plan savings initiative based on new July data per request of J. Perez (OMB).	\$ 546.00	2.1	\$ 1,146.60
7/25/2017	Gabb, James	Updated analysis to compare GPR data files with confidential contingency cost savings initiative classification to identify variances for reconciliation.	\$ 546.00	2.6	\$ 1,419.60
7/25/2017	Nguyen, Phuong	Update analysis of Hacienda Fiscal Plan with financial statement data related to budget vs. actual information.	\$ 429.00	1.4	\$ 600.60
7/25/2017	Pizzo, Chris	Call with J Doyle, A. Singh, J. Gabb (all of Deloitte) to discuss progress made on planning for implementation of contingency savings plan required by the Oversight Board.	\$ 546.00	0.6	\$ 327.60
7/25/2017	Pizzo, Chris	Meet with J Vasquez, J Gabb (Deloitte), attorney from OMB to discuss the methodology related to the classification according to the contingency plan in order to implement directive by Oversight Board.	\$ 546.00	1.1	\$ 600.60

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7/25/2017	Pizzo, Chris	Analyze Agency 024 (Departamento de Hacienda "Treasury") in the FY18 budget compared to the FY17 budget (which included reading the 14-page analysis of the agency's budget; plan for FY18) prepared by the agency in order to prepare for the FY18 budget to actual analysis/ FY19 zero based budgeting preparation.	\$ 546.00	2.1	\$ 1,146.60
7/25/2017	Pizzo, Chris	Meet with J Doyle, J. Vasquez, J. Gabb (Deloitte) to discuss analysis of the FY18 budget under the custody of OMB for the implementation of zero based budgeting process, including the July 15 payroll analysis compared to budgeted amount.	\$ 546.00	1.2	\$ 655.20
7/25/2017	Singh, Amit	Call with J Doyle, C. Pizzo, J. Gabb (all of Deloitte) to discuss progress made on planning for implementation of contingency personnel savings plan required by the Oversight Board.	\$ 546.00	0.6	\$ 327.60
7/25/2017	Singh, Amit	Meet with J Vasquez, C. Pizzo, J. Gabb (all of Deloitte), J. Caban (OMB) to discuss the specifics of the employee classification according to the law related to the contingency headcount savings plan to implement directive by Oversight Board.	\$ 546.00	1.1	\$ 600.60
7/25/2017	Singh, Amit	Meet with J Doyle, J. Vasquez, C. Pizzo, J. Gabb (all of Deloitte) to discuss analysis of the FY18 budget under the custody of OMB, implementation of zero based budgeting process, final budgeted headcount, July 15 payroll analysis compared to budgeted amount.	\$ 546.00	1.2	\$ 655.20
7/25/2017	Singh, Amit	Prepare report that includes 24x7 agencies, public order agencies, top 44 budget agencies in a mapping to the agencies that use PRIFAS (PR - PeopleSoft Accounting System)/RHUM financial accounting, headcount systems to facilitate information requests to Hacienda.	\$ 546.00	2.4	\$ 1,310.40
7/25/2017	Singh, Amit	Prepare summary analysis of agency-level headcount submitted to OMB via the Zero Base Budgeting application to enable comparison with RHUM system headcount data.	\$ 546.00	2.1	\$ 1,146.60
7/25/2017	Singh, Amit	Meet with J. Roa (OMB) to discuss methodology of mapping PRIFAS (PR - PeopleSoft Accounting System) agency, object codes to FY18 budget agencies, objects to allow comparative analyses to be completed.	\$ 546.00	1.1	\$ 600.60
7/25/2017	Singh, Amit	Meet with C. Rosado (OMB) to discuss unmatched list of agencies that are not using PRIFAS (PR - PeopleSoft Accounting System), RHUM for financial reporting, HR system.	\$ 546.00	0.3	\$ 163.80
7/25/2017	Steinway, Jon	Meet with J. Doyle (Deloitte) to discuss zero based budgeting program potential impact on spending to provide to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.5	\$ 183.00
7/25/2017	Vazquez-Rivera, Jose	Meeting with Junta de Relaciones del Trabajo, Administracion de Rehabilitacion Vocacional, Administracion de Compensaciones por Accidentes de Automoviles to discuss classification for the data required to address updated cost savings initiative.	\$ 585.00	1.0	\$ 585.00

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7/25/2017	Vazquez-Rivera, Jose	Meeting with J. Perez (OMB) to discuss the refined list of agencies that will need to come to OMB to assist in validation of specific information associated with the confidential cost savings initiative.	\$ 585.00	1.5	\$ 877.50
7/25/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB) to discuss and develop questionnaire to be provided to the agencies in-advance of meetings at OMB to assess specific data related to confidential cost savings initiative.	\$ 585.00	1.2	\$ 702.00
7/25/2017	Vazquez-Rivera, Jose	Meeting with J. Perez (OMB) to discuss refining analysis related to confidential cost savings initiative.	\$ 585.00	0.5	\$ 292.50
7/25/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss the prospective impact of the confidential cost savings initiative on the FY18 GPR Budget provided to the PROMESA Oversight Board.	\$ 585.00	1.2	\$ 702.00
7/25/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (OMB) to discuss budget vs actual reporting challenges, status of confidential cost savings implementation program, planned visits from agencies to discuss roster information to assess data to be used in confidential cost savings projection.	\$ 585.00	2.7	\$ 1,579.50
7/25/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (OMB) to discuss timeframe for the prospective implementation of the confidential cost savings initiative.	\$ 585.00	1.0	\$ 585.00
7/26/2017	Doyle, John	Meet with J. Gabb, E. O'Neal (Deloitte) to reconcile data related to fiscal budget legislative resolutions within final FY18 budget per request from E&Y.	\$ 585.00	1.2	\$ 702.00
7/26/2017	Doyle, John	Review analysis prepared by OMB to identify the agencies that would provide the largest contribution to confidential contingent cost savings initiative to compare against data included in the final FY18 budget.	\$ 585.00	0.5	\$ 292.50
7/26/2017	Doyle, John	Meet with N. Jaresko (Executive Director of PROMESA Oversight Board), O. Shah (McKinsey), M. Sanchez (Conway), A. Chepenik (EY), J. Aponte (OMB) to discuss matters relative to achievement of fiscal plan, other restructure initiatives.	\$ 585.00	1.7	\$ 994.50
7/26/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) for update on Contingency plan initiative, discuss timelines for related administrative actions to complete the initiatives.	\$ 585.00	0.4	\$ 234.00
7/26/2017	Doyle, John	Call with A. Chepenik (E&Y) to discuss status of analysis related to identifying government expenditure details in final approved FY18 budget as part of additional FY18 budget diligence request.	\$ 585.00	1.1	\$ 643.50
7/26/2017	Doyle, John	Review financial analysis provided by S. Pantiokis (E&Y) related to diligence inquiries related to exempt employee headcounts by agency to assess whether it aligns with the final approved FY18 budget.	\$ 585.00	0.4	\$ 234.00
7/26/2017	Doyle, John	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), A. Harris (Deloitte) to provide update on contingency planning for FY18 budget shortfalls, status of budget-to-actual reporting, deficiency in Information Technology (IT) infrastructure to support specific FY18 budget analyses at agency level.	\$ 585.00	0.4	\$ 234.00

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7/26/2017	Doyle, John	Meet with C. Pizzo, J. Vazquez, A. Singh, J. Gabb (Deloitte) to review work for the contingency initiative, discuss options to change the methods being used by agencies to compile information related to confidential cost reduction initiative being contemplated for FY18.	\$ 585.00	0.8	\$ 468.00
7/26/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss follow-up to call with E&Y related to similar budget control measures placed on "other" revenue funds.	\$ 585.00	0.3	\$ 175.50
7/26/2017	Gabb, James	Meet with A. Singh, C. Pizzo, D. Saran, J. Wheelock (all Deloitte) to discuss actual monthly reporting process by the government on payroll, right sizing, contracts, facilities cost reductions.	\$ 546.00	1.0	\$ 546.00
7/26/2017	Gabb, James	Meet with J Doyle, J. Vazquez, C. Pizzo, A Singh (all Deloitte) to discuss remaining steps for preparing confidential contingency cost savings initiative plan / projection for implementation pursuant to directive by FOMB.	\$ 546.00	0.8	\$ 436.80
7/26/2017	Gabb, James	Prepared detailed extract of FY18 GPR Budget for Department of Education by concept (expense category) per request of R. Cortez (Deloitte) to assess variances from FY17 to FY18.	\$ 546.00	1.3	\$ 709.80
7/26/2017	Gabb, James	Reviewed updated E&Y diligence questions related to FY18 GPR Budget to identify additional information needed from agencies based on previous responses provided.	\$ 546.00	1.8	\$ 982.80
7/26/2017	Gabb, James	Prepared analysis of changes across selected concept codes (expense categories) by agency in FY18 GPR Budget to respond to additional inquiries from E&Y.	\$ 546.00	2.8	\$ 1,528.80
7/26/2017	Gabb, James	Prepared analysis of changes across all concept codes (expense categories) between May-31 to July-14 FY18 Budgets to identify variances in preparation for discussion with J Doyle (Deloitte).	\$ 546.00	1.9	\$ 1,037.40
7/26/2017	O'Neal, Emma	Update analysis comparing 07/13 FY18 budget to 06/05 FY18 budget to include analysis at an object level.	\$ 429.00	0.6	\$ 257.40
7/26/2017	O'Neal, Emma	Prepare analysis to reconcile \$592M accounts payable to the FY18 (07/13) budget to understand which payables have been included / excluded in the new budget.	\$ 429.00	1.3	\$ 557.70
7/26/2017	O'Neal, Emma	Prepare analysis to compare (07/13) FY18 budget to EY Sabana file analysis to understand what drives variances between the two files.	\$ 429.00	2.4	\$ 1,029.60
7/26/2017	O'Neal, Emma	Prepare analysis to summarize budget created on 07/26 in order to match variances within agencies / concepts which do not have an impact on the top line, to prepare for meeting with OMB.	\$ 429.00	0.4	\$ 171.60
7/26/2017	Pizzo, Chris	Meet with J Doyle and J. Vasquez (both Deloitte) to discuss remaining steps for preparing plan for finalizing the assessment and implementation of the contingent confidential cost savings initiative pursuant to directive by the PROMESA Oversight Board.	\$ 546.00	0.8	\$ 436.80

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Date	Professional	Description	Rate	Hours	Fees
7/26/2017	Pizzo, Chris	Document the changes in the FY18 budget analysis of agency Expenditures Under the Custody of OMB resulting from the final FOMB FY18 budget in order to assess whether changes were entered by OMB into the FY18 budget system.	\$ 546.00	2.1	\$ 1,146.60
7/26/2017	Pizzo, Chris	Meet with J. Gabb, D. Saran, (Deloitte) regarding monthly reporting of actual results by the government on payroll, right sizing, contracts, facilities cost reductions in order to analyze the projected cost savings in the FY18 Fiscal Plan compared to FY18 savings in the budget.	\$ 546.00	1.0	\$ 546.00
7/26/2017	Pizzo, Chris	Draft work plan for the week for the budget work stream team to address status of open items for presentation to OMB, including assignment of tasks.	\$ 546.00	0.6	\$ 327.60
7/26/2017	Pizzo, Chris	Draft the weekly status update report on behalf of the budget work stream team to be included in status update report to R. Maldonado for week ended 7/28	\$ 546.00	0.9	\$ 491.40
7/26/2017	Singh, Amit	Meet with V. Soran, D. Saran, C. Pizzo, M. Lew (all of Deloitte) to discuss status of different project workstreams, information needs for various project workstreams.	\$ 546.00	1.0	\$ 546.00
7/26/2017	Singh, Amit	Meet with J. Gabb, C. Pizzo, D. Saran, J Wheelock (all of Deloitte) regarding actual monthly reporting by the government on payroll, right sizing, contracts, facilities cost reductions.	\$ 546.00	1.0	\$ 546.00
7/26/2017	Singh, Amit	Meet with J Doyle, J. Vasquez, C. Pizzo, J. Gabb (all of Deloitte) to discuss remaining steps for preparing contingency personnel savings plan that needs to be implemented pursuant to directive by FOMB.	\$ 546.00	0.8	\$ 436.80
7/26/2017	Singh, Amit	Revise the detailed budget file to include object level information of the certified FY18 budget provided by J. Aponte (OMB) for ongoing budget analysis.	\$ 546.00	2.2	\$ 1,201.20
7/26/2017	Singh, Amit	Prepare analysis of \$3.4 billion in changes budget items at the Concept/Object level	\$ 546.00	2.6	\$ 1,419.60
7/26/2017	Singh, Amit	Update the agencies that have agreed to provide financial accounting, headcount information which will allow reporting to the Oversight Board.	\$ 546.00	1.3	\$ 709.80
7/26/2017	Singh, Amit	Meet with C. Rosado (OMB) to discuss changes in list of agencies using PRIFAS (PR - PeopleSoft Accounting System), RHUM for financial reporting, HR system.	\$ 546.00	0.2	\$ 109.20
7/26/2017	Vazquez-Rivera, Jose	Attend work stream coordination meeting with N. Jaresko (Executive Director of PROMESA Oversight Board) to identify and assess remaining gaps related to reporting, as well as the status of the confidential cost savings initiative implementation projection.	\$ 585.00	2.0	\$ 1,170.00
7/26/2017	Vazquez-Rivera, Jose	Meeting with M. Rosa, G. Reyes (Hacienda), R. Maldonado (OMB) to discuss implication of the confidential cost savings initiative implementation on the government databases.	\$ 585.00	0.5	\$ 292.50
7/26/2017	Vazquez-Rivera, Jose	Meet with J. Perez (OMB) to discuss discrepancies and variances identified in the original template for the confidential cost savings initiative with the latest data obtained from agencies.	\$ 585.00	1.0	\$ 585.00

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Date	Professional	Description	Rate	Hours	Fees
7/26/2017	Vazquez-Rivera, Jose	Meeting with J. Perez (OMB) to debrief on the results of the agency visits to OMB during the day, including the remaining gaps in the data needed to assess the confidential cost savings initiative.	\$ 585.00	1.5	\$ 877.50
7/26/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado, J. Perez (OMB) to develop a timeframe for the implementation of the confidential cost savings initiative based on progress of meetings with agencies.	\$ 585.00	2.1	\$ 1,228.50
7/27/2017	Gabb, James	Meet with J. Doyle, A. Singh, C. Pizzo (Deloitte) to discuss latest work plan for confidential cost savings contingency plan initiative, as well as status of bridge analysis to compare Fiscal Plan to the final FY18 GPR Budget as requested by AAFAF.	\$ 546.00	0.6	\$ 327.60
7/27/2017	Gabb, James	Meet with C. Pizzo, A. Singh (both of Deloitte) to discuss the calculation of the projected savings from the confidential contingency plan initiative to assess whether targeted savings can be reached if effectuated.	\$ 546.00	0.9	\$ 491.40
7/27/2017	Gabb, James	Update calculation to support estimated savings to be derived from confidential contingency savings initiative from new data received on July-27.	\$ 546.00	2.9	\$ 1,583.40
7/27/2017	Gabb, James	Prepared reconciliation of FY18 Budget to Fiscal Plan to reflect changes from recent legislation for submission to FOMB advisor (E&Y).	\$ 546.00	2.8	\$ 1,528.80
7/27/2017	Gabb, James	Revised confidential contingency savings plan work plan to incorporate changes related to Public Corporation data and personnel assignments for oversight of implementation.	\$ 546.00	2.1	\$ 1,146.60
7/27/2017	O'Neal, Emma	Update budget analysis assessing impact of re-categorizing "OA" fund from other funds to general funds following request from OMB	\$ 429.00	1.6	\$ 686.40
7/27/2017	Pizzo, Chris	Meeting with J. Doyle and J. Gabb (Deloitte) to discuss the work plan for government's contingency plan (Confidential Project F) reconciliation of the Fiscal Plan to the final FOMB budget as requested by AAFAF.	\$ 546.00	0.6	\$ 327.60
7/27/2017	Pizzo, Chris	Analyze the weekly cash flow report prepared by third party in order to draft comments/questions as requested by OMB.	\$ 546.00	2.1	\$ 1,146.60
7/27/2017	Pizzo, Chris	Review the reconciliation between the draft fiscal plan, FOMB FY18 budget as requested by AAFAF in order to understand the changes from the FY18 Fiscal Plan to the FY18 budget.	\$ 546.00	0.3	\$ 163.80
7/27/2017	Pizzo, Chris	Meet with J Doyle, J Vasquez, A Singh, J Gabb (all from Deloitte) to discuss the reconciliation of the 5/31/17 FY18 budget version to the final FOMB FY18 budget version that was prepared by OMB.	\$ 546.00	0.4	\$ 218.40
7/27/2017	Pizzo, Chris	Meet with A Singh, J Gabb (Deloitte) to discuss the calculations related to project F (confidential project) to ascertain whether the calculations made indicated the targeted savings levels would be achieved if implemented.	\$ 546.00	0.9	\$ 491.40



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Date	Professional	Description	Rate	Hours	Fees
7/27/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, C. Pizzo (all of Deloitte) to discuss work plan for contingency plan, bridge analysis of Fiscal Plan to the final FOMB budget as requested by AAFAF.	\$ 546.00	0.6	\$ 327.60
7/27/2017	Singh, Amit	Meet with C. Pizzo, J. Gabb (both of Deloitte) to discuss the calculations related to contingency plan to assess whether savings can be achieved if contingency plan is effectuated.	\$ 546.00	0.9	\$ 491.40
7/27/2017	Singh, Amit	Meet with C. Pizzo (Deloitte) to review the results of contingency plan analysis in order to identify potential errors/omissions in contingency plan model.	\$ 546.00	0.4	\$ 218.40
7/27/2017	Singh, Amit	Add scenario analysis to the contingency savings model to allow comparisons under different scenarios of agencies, classes being included or excluded in the budget savings.	\$ 546.00	2.1	\$ 1,146.60
7/27/2017	Singh, Amit	Prepare summary analysis of savings under different scenarios in the contingency personnel savings plan to discuss with J. Doyle (Deloitte).	\$ 546.00	1.8	\$ 982.80
7/27/2017	Singh, Amit	Build contingency savings plan model pursuant to guidance in draft OMB Policy Letter to calculate approximate budget savings if plan is effectuated.	\$ 546.00	2.8	\$ 1,528.80
7/27/2017	Singh, Amit	Prepare summary FY18 budget file to share with D. Saran (Deloitte) for use by the Deloitte Transformation workstream.	\$ 546.00	0.8	\$ 436.80
7/27/2017	Steinway, Jon	Meet with J. Doyle (Deloitte) to walkthrough the cash reporting liquidity, tax reform roadmap.	\$ 366.00	0.4	\$ 146.40
7/27/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB) to update timeframe for confidential cost savings implementation based on requisite classification needed from agencies.	\$ 585.00	1.0	\$ 585.00
7/27/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB) to discuss the work assigned to third party to assist in analyzing data that will be used in implementation of confidential cost savings initiative.	\$ 585.00	1.5	\$ 877.50
7/28/2017	Gabb, James	Updated reconciliation of FY18 Budget to Fiscal Plan to reflect changes / comments provided by AAFAF.	\$ 546.00	1.9	\$ 1,037.40
7/28/2017	Gabb, James	Revised calculation to support estimated savings to be derived from confidential contingency plan initiative to incorporate new model assumptions in response to request from J. Marrero (OMB - Director).	\$ 546.00	1.9	\$ 1,037.40
7/28/2017	Gabb, James	Met with J. Doyle, J. Vazquez (both Deloitte) to walk through FY18 GPR Budget to Fiscal Plan reconciliation with changes incorporated prior to submission to AAFAF.	\$ 546.00	0.8	\$ 436.80
7/28/2017	O'Neal, Emma	Update report comparing FY17 Budget to FY18 budgets by agency, by concept, by fund, by object for new (07/13) budget to be responsive to EY enquiries	\$ 429.00	0.8	\$ 343.20
7/28/2017	O'Neal, Emma	Update report comparing FY17 Budget to FY18 budgets by agency, by concept, by fund for new (07/13) budget to be responsive to EY enquiries	\$ 429.00	0.9	\$ 386.10
7/28/2017	O'Neal, Emma	Update report comparing FY17 Budget to FY18 budgets by agency, to include (07/13) budget to be responsive to EY enquiries	\$ 429.00	0.7	\$ 300.30

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
7/28/2017	O'Neal, Emma	Update report comparing FY17 Budget to FY18 budgets by concept, to include (07/13) budget to be responsive to EY enquiries	\$ 429.00	0.9	\$ 386.10
7/28/2017	O'Neal, Emma	Update report comparing FY17 Budget to FY18 budgets by program, to include (07/13) budget to be responsive to EY enquiries	\$ 429.00	0.9	\$ 386.10
7/28/2017	O'Neal, Emma	Update report comparing FY17 Budget to FY18 budget by object for (07/13) budget to be responsive to EY enquiries	\$ 429.00	0.4	\$ 171.60
7/28/2017	Pizzo, Chris	Call with A. Singh (Deloitte) to discuss steps that remain to be completed for the analysis required to implement confidential contingency savings pursuant to directive issued by FOMB.	\$ 546.00	0.3	\$ 163.80
7/28/2017	Pizzo, Chris	Call with J Gabb (Deloitte) to discuss reconciliation of FY18 final FOMB budget to the Fiscal Plan which was requested by AAFAF.	\$ 546.00	0.2	\$ 109.20
7/28/2017	Pizzo, Chris	Call with E O'Neal (Deloitte) to discuss updating the FY17 to FY18 variance analysis based on the final FOMB FY18 budget in order to reflect the final changes from the FY17 budget to the FY18 budget.	\$ 546.00	0.2	\$ 109.20
7/28/2017	Pizzo, Chris	Review the calculation allocating the \$951 million in savings measures to each line item in the Fiscal Plan.	\$ 546.00	0.5	\$ 273.00
7/28/2017	Singh, Amit	Meet with J. Doyle (Deloitte) to discuss review of salaries, benefits for analysis of FY18 approved budget compared to prior version submitted to Legislature for approval.	\$ 546.00	0.3	\$ 163.80
7/28/2017	Singh, Amit	Review updated list of entities provided by J. Aponte (OMB) for preparation of confidential contingency savings plan.	\$ 546.00	1.1	\$ 600.60
7/28/2017	Singh, Amit	Review updated list of accounting system entities provided by J. Aponte (OMB) for preparation of confidential contingency savings plan.	\$ 546.00	2.3	\$ 1,255.80
7/28/2017	Singh, Amit	Call with C. Pizzo (Deloitte) to discuss steps that remain to be completed for the analysis required to implement confidential contingency savings pursuant to directive issued by FOMB.	\$ 546.00	0.3	\$ 163.80
7/28/2017	Vazquez-Rivera, Jose	Meeting with F. Scherrer (BDO) to discuss the status of the efforts needed to help with the projection and implementation of the confidential cost savings initiative.	\$ 585.00	1.0	\$ 585.00
7/28/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (OMB) to discuss follow-up questions and proposed responses to Ernst & Young on the latest list of FY18 GPR budget diligence items.	\$ 585.00	0.5	\$ 292.50
7/28/2017	Vazquez-Rivera, Jose	Review reconciliation of the Fiscal Plan to the approved FY18 GPR Budget to assess any potential variances as requested by Ernst & Young as part of diligence process.	\$ 585.00	0.5	\$ 292.50
7/28/2017	Vazquez-Rivera, Jose	Review Legislation (Act No. 26 of 2017) to assess its impact on the estimate of savings to be derived from the confidential cost savings initiative.	\$ 585.00	1.5	\$ 877.50
7/28/2017	Vazquez-Rivera, Jose	Review initial savings estimate analysis related to the confidential cost savings initiative prepared by OMB personnel.	\$ 585.00	1.5	\$ 877.50

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
7/31/2017	Gabb, James	Meet with J. Doyle, J. Vazquez, C. Pizzo, A. Singh, E. O'Neal (all of Deloitte) to discuss the next steps for the confidential contingency savings plan initiative based on feedback received from R. Maldonado (OMB - Deputy Director).	\$ 546.00	0.5	\$ 273.00
7/31/2017	Gabb, James	Call with C. Pizzo (Deloitte), J. Doyle (Deloitte), M. Sanchez (Conway McKenzie) to walk through reconciliation adjustments between Fiscal Plan / FY18 Budget	\$ 546.00	0.6	\$ 327.60
7/31/2017	Gabb, James	Meet with C. Pizzo (Deloitte) to discuss schedule of adjustments between Fiscal Plan expense measures with FY18 GPR Budget in preparation for discussion with AAFAF.	\$ 546.00	1.1	\$ 600.60
7/31/2017	Gabb, James	Prepared analysis to identify magnitude of expense measures by line item within the FY18 Budget to Fiscal Plan reconciliation pursuant to request from request from AAFAF in response to PROMESA Oversight Board.	\$ 546.00	1.9	\$ 1,037.40
7/31/2017	Gabb, James	Drafted summary of expense measures (personnel / non-personnel) with detailed support by line item in FY18 Fiscal Plan pursuant to request from AAFAF.	\$ 546.00	1.6	\$ 873.60
7/31/2017	Gabb, James	Meet with A. Singh, C. Pizzo (both of Deloitte) to discuss prioritization of outstanding tasks related to finalizing confidential contingency cost savings initiative analysis that is required pursuant to directive by FOMB.	\$ 546.00	0.4	\$ 218.40
7/31/2017	O'Neal, Emma	Analysis to calculate benefits as a % of salaries for payroll in FY17 budget, compared to FY18 (06/05) budget, FY18 (07/13) budget to identify if recommended corrections had resulted in appropriate ratio of salaries to benefits in approved budget.	\$ 429.00	2.3	\$ 986.70
7/31/2017	O'Neal, Emma	Review budget commentary from OMB to collect information explaining variances in personnel budgets on 19 key agencies for budget files.	\$ 429.00	2.1	\$ 900.90
7/31/2017	O'Neal, Emma	Meet with J. Doyle, J. Vazquez, C. Pizzo, J. Gabb, E. O'Neal (Deloitte) to discuss the next steps for the confidential contingency savings plan based on feedback from R. Maldonado (OMB).	\$ 429.00	0.9	\$ 386.10
7/31/2017	Vazquez-Rivera, Jose	Review document prepared by third party with a status of the information submitted by the agencies regarding the confidential cost savings initiative to identify any variances with information presented by agencies at OMB.	\$ 585.00	1.5	\$ 877.50
7/31/2017	Vazquez-Rivera, Jose	Meeting with J. Roa (OMB) to update document prepared by third party with the status of the information submitted by the agencies to assist with projecting potential savings associated with the confidential cost savings initiative.	\$ 585.00	1.8	\$ 1,053.00
7/31/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (OMB) to discuss the status of the documents submitted by the agencies and associated deficiencies in order to project savings associated with the confidential cost savings initiative.	\$ 585.00	0.5	\$ 292.50
<b>TOTAL JULY STATEMENT PERIOD - FY18 GPR BUDGET</b>				<b>467.4</b>	<b>\$ 251,351.70</b>

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
7/5/2017	Gil Diaz, Pablo	Meet with M. Morla, E. Ramos, H. Martinez (Deloitte) regarding reports requested by McKinsey related to the Tax Revenue Initiative in order to aid compliance with monthly reporting request from the Oversight Board.	\$ 366.00	1.1	\$ 402.60
7/5/2017	Marquez, Harry	Meet with A. Pantojas ( Hacienda) to discuss pending items to be completed in order to kick off the tax revenue initiative.	\$ 546.00	1.1	\$ 600.60
7/5/2017	Morla, Marcos	Review sample letter provided by M. Valentin (Hacienda) related to tax revenue initiative to ascertain adherence with requirements established by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) on the initiative's implementation plan.	\$ 546.00	1.7	\$ 928.20
7/5/2017	Morla, Marcos	Call with J. Barreto (Hacienda) to discuss status of update tax revenue letter based on previous review of the letter, update on case selection in order to make changes to timeline on the implementation plan.	\$ 546.00	0.9	\$ 491.40
7/6/2017	Marquez, Harry	Meet with F. Pares, A. Pantojas, J. Barreto, M. Valentin (all from Hacienda), M. Morla, E. Ramos (Deloitte) to discuss next steps, including designation of responsible persons, to send letters regarding tax revenue initiative.	\$ 546.00	0.9	\$ 491.40
7/6/2017	Morla, Marcos	Meet with A. Pantoja, F. Pares, M. Valentin, J. Barreto (Hacienda), H. Marquez, E. Ramos (Deloitte) to discuss progress made, status of first letters to be sent, status on finalization of sample letter topics related to the tax revenue initiative.	\$ 546.00	2.7	\$ 1,474.20
7/6/2017	Morla, Marcos	Meet with E. Centeno, M. Valentin, J. Barreto (all Hacienda), E. Ramos (Deloitte) to discuss parameters used to make testing sample, progress on tax revenue letters in order to assess staffing.	\$ 546.00	1.9	\$ 1,037.40
7/6/2017	Steinway, Jon	Draft summary of key discussion topics from call with R. Guerra (PR - Asst Secretary of Central Accounting) for review with R. Cortez, T. Hurley (Deloitte) to memorialize action items to respond to client request for additional supporting documentation.	\$ 366.00	0.7	\$ 256.20
7/6/2017	Steinway, Jon	Meeting with R. Guerra (PR - Asst Secretary of Central Accounting), R. Cortez, T. Hurley (both Deloitte) to discuss the current expense policy mandated by client to understand potential additional efforts to gather information.	\$ 366.00	0.4	\$ 146.40
7/6/2017	Steinway, Jon	Meeting with T. Hurley (Deloitte) to discuss Puerto Rico Treasury Regulation 38 applicability based on discussion with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	0.2	\$ 73.20
7/6/2017	Steinway, Jon	Prepare initial draft of actions necessary to remediate issues, track Hacienda's mandated reporting requirements to comply with Treasury Regulation 38.	\$ 366.00	1.7	\$ 622.20
7/7/2017	Marquez, Harry	Call with McKinsey & Co., B. Fernandez (AAFAF), F. Pares, A. Pantojas (both Hacienda), E. Ramos, M. Morla (both Deloitte) to discuss guidance on monthly targets for revenue initiatives.	\$ 546.00	1.1	\$ 600.60

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
7/7/2017	Morla, Marcos	Review analysis of milestones, performance indicators proposed by McKinsey to be used in measuring performance for revenue initiatives to ascertain availability of data, compliance with reporting requirements established by PROMESA.	\$ 546.00	2.6	\$ 1,419.60
7/7/2017	Morla, Marcos	Call with F. Pares, C. Freire, A. Pantoja (Hacienda), H. Marquez, E. Ramos (Deloitte), N. LaCava, K. Hernandez, G. Shahar (McKinsey) to discuss key performance indicators, availability of data, report format to be used for the monthly progress report on revenue initiatives.	\$ 546.00	1.7	\$ 928.20
7/10/2017	Harris, Andy	Review Hacienda Fiscal Plan areas of focus on to present to N. Jaresko (Executive Director of PROMESA Oversight Board) in order to evaluate corporate tax reform, revenue initiatives.	\$ 621.00	0.8	\$ 496.80
7/10/2017	Hurley, Timothy	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), F. Pena (PR - Asst Secretary of Treasury Area), R. Cruz (PR - Undersecretary of Treasury) to create presentation to highlight current progress of FY18 revenue initiatives for N. Jaresko (Executive Director of PROMESA Oversight Board).	\$ 621.00	2.3	\$ 1,428.30
7/10/2017	Hurley, Timothy	Meet with R. Cruz (PR - Undersecretary - Dept of Treasury) , F. Pena (PR - Asst Secretary of Treasury Area) to discuss key points related to current liquidity (cash flow), Tax Act 154 (Excise tax on certain manufacturing entities) for presentation.	\$ 621.00	0.6	\$ 372.60
7/10/2017	Marquez, Harry	Meet with E. Rios (Hacienda) to discuss calculation of licenses fees included in budget fiscal plan to identify revenue codes needed to be tracked to report to the Oversight Board.	\$ 546.00	1.1	\$ 600.60
7/10/2017	Martinez-Figueras, Hector	Update analysis based new query information provided by J. Barreto (Treasury Department), to assess, provide comments on compliance with metrics established by F. Pares (Treasury Department).	\$ 366.00	2.6	\$ 951.60
7/10/2017	Morla, Marcos	Call with E. Rios (Hacienda) to discuss economic modules, analysis prepared for calculation of estimated collections based on the increase in fees/ fines as part of the revenue initiatives on the Fiscal Plan in order to deliver summary requested by McKinsey.	\$ 546.00	0.7	\$ 382.20
7/10/2017	Morla, Marcos	Meet with R. Cruz (Hacienda) to discuss help needed based on work prepared by Hacienda on Tax Abatement Grants issued by Puerto Rico as part of the reporting requirements stated by PROMESA.	\$ 546.00	2.1	\$ 1,146.60
7/10/2017	Morla, Marcos	Prepare presentation requested by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to key milestones, risks, resolutions on revenue initiatives.	\$ 546.00	1.8	\$ 982.80
7/10/2017	Morla, Marcos	Prepare summary table, updates on letter related to Tax Abatements granted by Puerto Rico for presentation.	\$ 546.00	2.8	\$ 1,528.80
7/10/2017	Morla, Marcos	Meet with R. Cruz (Hacienda) to discuss changes to summary table, letter related to Tax Abatement Grants issued by Puerto Rico as part of presentation.	\$ 546.00	2.7	\$ 1,474.20

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**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
7/10/2017	Ramos, Edwin	Meet with R. Cruz (Hacienda) to discuss, make changes to summary table, letter related to Tax Abatement Grants issued by Puerto Rico as part of presentation.	\$ 507.00	2.7	\$ 1,368.90
7/10/2017	Steinway, Jon	Meeting with T. Hurley (Deloitte) to discuss coordinating with key Hacienda functions (Tax Reform, Revenue Enhancement), to prepare bi-weekly Hacienda reporting to comply with PROMESA Oversight Board request for regular progress reports.	\$ 366.00	0.6	\$ 219.60
7/10/2017	Steinway, Jon	Meet with F. Pena, R. Cruz, F. Pares O. Rodriguez (PR - Asst Secretary of Central Accounting) T. Hurley (Deloitte) to discuss current progress aligning Hacienda Revenue Enhancement initiative to PROMESA Oversight Board Framework	\$ 366.00	0.6	\$ 219.60
7/10/2017	Steinway, Jon	Meeting with T. Hurley (Deloitte) to discuss Hacienda Leadership meeting results to plan actions to report revenue collection efforts, agency financial statement issuances necessary to achieve 7/11 reporting deadline.	\$ 366.00	0.4	\$ 146.40
7/10/2017	Vazquez-Rivera, Jose	Meeting with O. Rodriguez, R. Guerra, F. Peña, F. Parés (Hacienda), C. Frederique, A. Méndez (AAFAF) to discuss current status of FY18 revenue enhancement initiatives, including current implementation progress against original milestone targets.	\$ 585.00	0.5	\$ 292.50
7/11/2017	Gil Diaz, Pablo	Research regarding the Puerto Rico Eligible Reseller Certificate to provide recommendations for the issuance of the first Sales and Use Tax letters.	\$ 366.00	1.4	\$ 512.40
7/11/2017	Gil Diaz, Pablo	Research regarding the Puerto Rico Exemption Certificate to provide recommendations for the issuance of the first Sales and Use Tax letters.	\$ 366.00	1.6	\$ 585.60
7/11/2017	Gil Diaz, Pablo	Review the sales and use tax expense request table as requested by the Puerto Rico Treasury Department to be used in the Tax Revenue initiatives.	\$ 366.00	1.9	\$ 695.40
7/11/2017	Gil Diaz, Pablo	Meet with M. Valentín (Hacienda), H. Martínez (Deloitte) to discuss the status/details of the investigation notices in order to issue the first 1,000 letters to taxpayers.	\$ 366.00	1.1	\$ 402.60
7/11/2017	Gil Diaz, Pablo	Review documents related to tax grant as requested by R. Cruz (PR - Sub Secretary of Treasury) for the preparation of a report regarding Puerto Rico tax benefits.	\$ 366.00	2.9	\$ 1,061.40
7/11/2017	Marquez, Harry	Meet with F. Pares, A. Pantojas (all Hacienda), C. Freire (external advisor Hacienda), B. Fernandez (AAFAF), M. Morla, E. Ramos (both Deloitte) to discuss information obtained to substantiate tax revenue initiatives as required by McKinsey & Co.	\$ 546.00	1.6	\$ 873.60
7/11/2017	Marquez, Harry	Review tax revenue initiative letter to propose changes regarding operational procedure to be followed by the taxpayers.	\$ 546.00	1.1	\$ 600.60
7/11/2017	Marquez, Harry	Review analysis of tax reform initiative to assess impact on budget per request of N. Jaresko (Executive Director of PROMESA Oversight Board).	\$ 546.00	0.4	\$ 218.40
7/11/2017	Martinez-Figueras, Hector	Organize information provided by R. Cruz (Treasury Department) on tax grants received by Puerto Rico entities to assess tax benefits provided by the government.	\$ 366.00	2.9	\$ 1,061.40

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Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Martinez-Figueras, Hector	Prepare tax grants work paper presentation by company, to assess government impact, as part of the revenue enhancement initiative.	\$ 366.00	2.2	\$ 805.20
7/11/2017	Martinez-Figueras, Hector	Meet with M. Valentin (Treasury Department), P. Gil (Deloitte) to discuss status regarding the tax notice letter, in order to begin sending Notice letters to taxpayers.	\$ 366.00	1.1	\$ 402.60
7/11/2017	Morla, Marcos	Prepare presentation requested by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to summary of tax reform for individuals.	\$ 546.00	0.8	\$ 436.80
7/11/2017	Morla, Marcos	Update analysis of summary table, letter based on information received from C. Fontan (PRIDCO) on 7/10 related to Tax Abatement Grants issued by Puerto Rico as part of presentation.	\$ 546.00	1.4	\$ 764.40
7/11/2017	Morla, Marcos	Meet with R. Cruz (Hacienda) to discuss additional changes made based on information received from C. Fontan (PRIDCO) related to Tax Abatement Grants issued by Puerto Rico as part of presentation.	\$ 546.00	2.4	\$ 1,310.40
7/11/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss, make changes to presentation related to upcoming activities, status on revenue initiatives.	\$ 546.00	0.6	\$ 327.60
7/11/2017	Morla, Marcos	Draft email to E. Rios, E. Dominguez (Hacienda) to obtain Revenue Initiative open items for monthly reporting to PROMESA.	\$ 546.00	0.6	\$ 327.60
7/11/2017	Morla, Marcos	Update analysis of June tax collections data to monthly PROMESA report based on information received from Hacienda as of 7/10.	\$ 546.00	1.6	\$ 873.60
7/11/2017	Morla, Marcos	Meet with C. Freire (Hacienda) to discuss tax collection information available for June to address data gaps to be discussed in meeting with McKinsey.	\$ 546.00	1.1	\$ 600.60
7/11/2017	Morla, Marcos	Meet with C. Freire, L. Luchessi (all Hacienda) to discuss available data in the Hacienda system in order to measure performance of increase in fees / fines.	\$ 546.00	1.2	\$ 655.20
7/11/2017	Morla, Marcos	Meet with C. Freire, F. Pares, A. Pantoja (all Hacienda), B. Fernandez (AAFAF) to discuss collections / key performance indicators to present to Oversight Board.	\$ 546.00	2.1	\$ 1,146.60
7/11/2017	Ramos, Edwin	Communication with J. Rohena, E. Dominguez, E. Rios, L. Luchessi (all from Hacienda) to gather categorized revenue initiative data needed for monthly report requested by McKinsey.	\$ 507.00	1.8	\$ 912.60
7/11/2017	Ramos, Edwin	Meet with C. Freire, F. Pares, A. Pantoja (all from Hacienda), B. Fernandez (AAFAF) to discuss revenue initiative tax data gathered on collections / key performance indicators for monthly PROMESA report in order to prepare for meeting with McKinsey.	\$ 507.00	2.1	\$ 1,064.70
7/11/2017	Ramos, Edwin	Meet with C. Freire (Hacienda) to discuss collection information available for June related to monthly reporting for PROMESA to be discussed in meeting with McKinsey.	\$ 507.00	1.1	\$ 557.70



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Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Ramos, Edwin	Meet with C. Freire, L. Luchessi (Hacienda) to discuss available data in the Hacienda system in order to measure performance of increase in fees / fines as stated on the revenue initiatives for monthly PROMESA report to be discussed with McKinsey.	\$ 507.00	1.2	\$ 608.40
7/11/2017	Steinway, Jon	Review Revenue Enhancement initiative summary prepared by M. Morales (Deloitte) to understand scope of activities / key objectives to prepare progress summary as part of bi-weekly reporting to Oversight Board.	\$ 366.00	0.8	\$ 292.80
7/11/2017	Steinway, Jon	Meeting with F. Pena, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) T. Hurley (Deloitte) to discuss cash reporting milestones, revenue enhancement variances to prepare for meeting.	\$ 366.00	0.4	\$ 146.40
7/11/2017	Steinway, Jon	Revise draft reporting package for Oversight Board meeting to include revenue enhancement collections projections based on discussion with F. Pena, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy)	\$ 366.00	1.2	\$ 439.20
7/11/2017	Steinway, Jon	Draft email to F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to provide requested biweekly revenue enhancement, individual tax initiative progress reporting document.	\$ 366.00	0.2	\$ 73.20
7/12/2017	Gil Diaz, Pablo	Review additional tax grant documents provided by R. Cruz (PR - Sub Secretary of Treasury) for the preparation of a summary report of tax benefits provided to companies doing business in Puerto Rico.	\$ 366.00	2.6	\$ 951.60
7/12/2017	Gil Diaz, Pablo	Compare tables provided by R. Cruz (PR - Sub Secretary of Treasury) related to Puerto Rico tax grants to comply with Section 208(b) PROMESA Report.	\$ 366.00	2.7	\$ 988.20
7/12/2017	Gil Diaz, Pablo	Update tables related to Puerto Rico tax grants with additional tax benefits as requested by R. Cruz (PR - Sub Secretary of Treasury) to be used for the PROMESA report.	\$ 366.00	2.6	\$ 951.60
7/12/2017	Marquez, Harry	Review analysis of key performance indicators at request of McKinsey & Co. to evaluate tax revenue metrics as of 6/30/17.	\$ 546.00	1.1	\$ 600.60
7/12/2017	Marquez, Harry	Meet with Hacienda, AAFAF, McKinsey & Co. discuss Key Performance Indicators related to revenue initiatives with updated tax revenue data as of 06/30/17.	\$ 546.00	0.9	\$ 491.40
7/12/2017	Marquez, Harry	Calls with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss proposed comments related to logistics for tax initiative communication with taxpayers.	\$ 546.00	0.6	\$ 327.60
7/12/2017	Martinez-Figueras, Hector	Update expense reconciliation table due to changes on initiative work stream, requested by J. Barreto (Treasury Department).	\$ 366.00	2.1	\$ 768.60
7/12/2017	Martinez-Figueras, Hector	Update analysis to include new companies that receive tax grants by Puerto Rico Government to assess tax benefits provided.	\$ 366.00	3.1	\$ 1,134.60
7/12/2017	Martinez-Figueras, Hector	Meet with M. Valentin (Treasury Department) to discuss codification procedure regarding the tax notice letter.	\$ 366.00	1.1	\$ 402.60
7/12/2017	Martinez-Figueras, Hector	Update analysis on work paper presentation on tax grants received by Puerto Rico entities to assess tax benefits provided by the government as part of the revenue enhancement initiatives.	\$ 366.00	3.3	\$ 1,207.80

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Date	Professional	Description	Rate	Hours	Fees
7/12/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss FY17 tax revenue data gathered for monthly reporting to prepare for meeting with PROMESA.	\$ 546.00	1.8	\$ 982.80
7/12/2017	Morla, Marcos	Prepare analysis of June collections /performance indicators for monthly PROMESA report.	\$ 546.00	1.6	\$ 873.60
7/12/2017	Morla, Marcos	Meet with J. Barreto (Hacienda) to discuss tax revenue progress made, including risks with work flow of inconsistent data for revenue initiatives.	\$ 546.00	1.6	\$ 873.60
7/12/2017	Morla, Marcos	Meet with C. Freire (Hacienda) to discuss information available, missing key performance indicators included in monthly draft report for June to prepare for meeting with McKinsey.	\$ 546.00	1.7	\$ 928.20
7/12/2017	Morla, Marcos	Meet with C. Freire, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), T. Winter, N. LaCava, G. Shahar (McKinsey), B. Fernandez (AAFAF) to discuss draft June revenue initiative report to establish due date, parameters, performance indicators to be included in the monthly report requested by PROMESA.	\$ 546.00	1.9	\$ 1,037.40
7/12/2017	Ramos, Edwin	Meet with J. Barreto (Hacienda) to discuss progress made relative to tax revenue initiative work flow, including status of information requests.	\$ 507.00	1.6	\$ 811.20
7/12/2017	Ramos, Edwin	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss tax revenue initiative information gathered for monthly reporting to prepare for meeting with McKinsey.	\$ 507.00	1.8	\$ 912.60
7/12/2017	Ramos, Edwin	Review information provided by C. Freire (Hacienda) to be used for update to monthly report.	\$ 507.00	1.9	\$ 963.30
7/12/2017	Ramos, Edwin	Work on changes to correspondence audit letter draft based on comments of F. Pares, A. Pantojas (all from Hacienda).	\$ 507.00	2.2	\$ 1,115.40
7/12/2017	Ramos, Edwin	Meet with C. Freire (Hacienda) to discuss information available, missing performance indicators included in monthly draft report.	\$ 507.00	1.7	\$ 861.90
7/12/2017	Steinway, Jon	Reviewed Revenue Enhancement workstream weekly report to ensure completeness, clarity of collection activities to provide visibility for R. Maldonado (PR - Secretary of Treasury, CFO)	\$ 366.00	1.4	\$ 512.40
7/13/2017	Gil Diaz, Pablo	Review tax data provided by J. Barreto (Hacienda) for the selection of the first cases subject to the Tax Revenue initiatives.	\$ 366.00	3.4	\$ 1,244.40
7/13/2017	Gil Diaz, Pablo	Meet with E. Ramos, M. Morla, H. Martínez (all Deloitte) to analyze different alternatives to identify taxpayers that use the sale and use tax credit without authorization.	\$ 366.00	1.3	\$ 475.80
7/13/2017	Gil Diaz, Pablo	Review letter provided by F. Parés (PR - Assistant Secretary of Treasury) related to issues that taxpayers may arise during the Tax Revenue initiatives in order to identify potential solutions.	\$ 366.00	3.2	\$ 1,171.20
7/13/2017	Gil Diaz, Pablo	Research regarding IRS informative letters in order to provide recommendations to the Treasury about the possibility to improve in Puerto Rico's various procedures for addressing the Tax Revenue initiatives.	\$ 366.00	2.4	\$ 878.40

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Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Martinez-Figueras, Hector	Update contacts & revenue initiatives work streams progress/metrics/milestones table, in order to comply with monthly progress reports requested by the oversight board.	\$ 366.00	2.2	\$ 805.20
7/13/2017	Martinez-Figueras, Hector	Meet with C. Freire (Treasury Department), to discuss prior fiscal year Fines & Fees report to assess increase/decrease on collections due to increment on rates, in order to comply with monthly progress report requested by the Oversight Board.	\$ 366.00	2.4	\$ 878.40
7/13/2017	Martinez-Figueras, Hector	Meet with P. Gil, M. Morla, R. Ramos (Deloitte) to discuss Sales & Use Tax correspondence audit work stream.	\$ 366.00	1.3	\$ 475.80
7/13/2017	Martinez-Figueras, Hector	Update analysis of work paper presentation on tax grants based on new information provided, to assess tax benefits provided by the government, as part of the revenue enhancement initiatives.	\$ 366.00	3.4	\$ 1,244.40
7/13/2017	Morla, Marcos	Review analysis of "correspondence audit" initiative letter by J. Barreto, M. Valentin (Hacienda).	\$ 546.00	1.6	\$ 873.60
7/13/2017	Morla, Marcos	Update analysis to key activities, milestones, percentage of completion to each revenue initiative in order to report to Hacienda on Project Central Platform.	\$ 546.00	0.9	\$ 491.40
7/13/2017	Morla, Marcos	Meet with F. Pares, M. Valentin, J. Barreto, M. Saldaña, J. Arandas, J. Rohena (all Hacienda) to discuss status of testing sample, tax revenue letters, resources available, creation of centralized webpage for tax revenue initiative.	\$ 546.00	3.4	\$ 1,856.40
7/13/2017	Ramos, Edwin	Prepare tax revenue initiative progress summary to respond to I. Rivera (Hacienda) data request in order to discuss additional tax revenue data needed for monthly report requested by McKinsey.	\$ 507.00	1.3	\$ 659.10
7/13/2017	Ramos, Edwin	Work on changes to correspondence audit letter draft based on comments M. Valentin, A. Barreto (all Hacienda).	\$ 507.00	1.7	\$ 861.90
7/13/2017	Ramos, Edwin	Email to F. M. Valentin, J. Barreto (all Hacienda) with the correspondence audit letter draft after changes discuss in the weekly meeting.	\$ 507.00	1.1	\$ 557.70
7/13/2017	Ramos, Edwin	Meet with F. Pares, M. Valentin, J. Barreto, M. Saldaña, J. Arandas, J. Rohena (Hacienda) to discuss status of audit sample, audit letters, resources available, creation of centralized email webpage for correspondence audits initiative.	\$ 507.00	3.4	\$ 1,723.80
7/14/2017	Gil Diaz, Pablo	Review updated FY18 tax revenue data to provide recommendations regarding the Treasury Tax Revenue process.	\$ 366.00	1.7	\$ 622.20
7/14/2017	Gil Diaz, Pablo	Review the data provided by J. Barreto (Hacienda) related to the 1,000 investigation letters of the Tax Revenue initiatives to be issued.	\$ 366.00	3.9	\$ 1,427.40
7/14/2017	Gil Diaz, Pablo	Update Tax Revenue initiative work plan to reflect issues with the 1,000 investigation letters to taxpayers.	\$ 366.00	1.1	\$ 402.60
7/14/2017	Gil Diaz, Pablo	Update work stream related to the Tax Revenue initiative.	\$ 366.00	0.9	\$ 329.40
7/14/2017	Martinez-Figueras, Hector	Review Puerto Rico Internal Revenue Code sections that would apply to the Sales & Use Tax correspondence audit initiative, to provide recommendations on the work stream to M. Valentin (Treasury Department).	\$ 366.00	2.7	\$ 988.20

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Date	Professional	Description	Rate	Hours	Fees
7/14/2017	Martinez-Figueras, Hector	Update analysis of work paper presentation on tax grants, to assess tax benefits provided by the government, as part of the revenue enhancement initiatives.	\$ 366.00	1.7	\$ 622.20
7/14/2017	Martinez-Figueras, Hector	Review Circular Letter 16-15 to outline Puerto Rico Treasury Department requirement to be an eligible reseller, to have a reseller certificate.	\$ 366.00	2.3	\$ 841.80
7/17/2017	Gil Diaz, Pablo	Update table with information regarding the Treasury owners or responsible persons for each of the revenue enhancements initiatives for more effective tracking purposes.	\$ 366.00	2.8	\$ 1,024.80
7/17/2017	Gil Diaz, Pablo	Update table with information provided regarding the investigation letters that may be sent to taxpayers in order to expedite the process of the first 1,000 letter that will be issued.	\$ 366.00	2.9	\$ 1,061.40
7/17/2017	Gil Diaz, Pablo	Review letter provided by J. Barreto (PR Treasury) to provide comments regarding the Tax Revenue process in order to expedite the letters issuance process.	\$ 366.00	1.7	\$ 622.20
7/17/2017	Morla, Marcos	Call with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss status progress made on the tax revenue initiative.	\$ 546.00	0.8	\$ 436.80
7/17/2017	Morla, Marcos	Review analysis provided by third party related to Increase fees/fines revenue initiative in order to check baseline amounts for collection estimates.	\$ 546.00	1.2	\$ 655.20
7/17/2017	Morla, Marcos	Prepare analysis of June collections performance report for monthly PROMESA report based on additional information received from third party in order to prepare updated version for discussion with McKinsey & Co.	\$ 546.00	1.9	\$ 1,037.40
7/17/2017	Ramos, Edwin	Meeting with L. Luccesi (Hacienda) to discuss tax revenue initiative data related to Fees & Fines revenue for monthly report requested by McKinsey.	\$ 507.00	1.6	\$ 811.20
7/17/2017	Ramos, Edwin	Review PROMESA budget guidance as it relates to categorized tax initiatives to address tax revenue initiative reporting issues.	\$ 507.00	2.6	\$ 1,318.20
7/18/2017	Gil Diaz, Pablo	Research regarding the self-employed taxpayers in order to define the case selection for the issuance of the first 1,000 notice investigation letters.	\$ 366.00	2.4	\$ 878.40
7/18/2017	Gil Diaz, Pablo	Review IRS data regarding the self-employed taxpayers in order to identify processes that could be applied to the Puerto Rico Treasury Department.	\$ 366.00	2.6	\$ 951.60
7/18/2017	Gil Diaz, Pablo	Prepare data table regarding the self-employed taxpayers to use as a tool during their Tax Revenue testing.	\$ 366.00	2.8	\$ 1,024.80
7/18/2017	Marquez, Harry	Meeting with AAFAF, Hacienda, Conway MacKenzie to discuss alignment of services with respect to participating in the modified accrual transition requested by PROMESA.	\$ 546.00	0.9	\$ 491.40
7/18/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja (both Hacienda) to discuss changes made to implementation plan, tax revenue letter.	\$ 546.00	2.4	\$ 1,310.40
7/18/2017	Morla, Marcos	Prepare analysis of 2014 United States Internal Revenue Service published self-employed tax data in order to compare deduction percentages against tax data from Puerto Rico.	\$ 546.00	1.4	\$ 764.40

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Date	Professional	Description	Rate	Hours	Fees
7/18/2017	Morla, Marcos	Update analysis of June collections performance report for monthly PROMESA report based on comments made by A. Pantoja (Hacienda).	\$ 546.00	0.9	\$ 491.40
7/18/2017	Morla, Marcos	Meet with C. Puig, B. Rosa, M. Saldaña, R. Cruz (Hacienda) to discuss PROMESA monthly report format, Performance Indicators requested by Board, ownership of the data, persons in charge of providing the data on a monthly basis.	\$ 546.00	1.6	\$ 873.60
7/19/2017	Gil Diaz, Pablo	Prepare data table regarding the Income Statements by Industrial Sectors for tax year 2014 to be used as a tool for the selection of the first 1,000 cases to be tested.	\$ 366.00	2.9	\$ 1,061.40
7/19/2017	Gil Diaz, Pablo	Update documents related to the investigation letter/agreement letter in order to issue the first 1,000 investigation letters.	\$ 366.00	3.1	\$ 1,134.60
7/19/2017	Gil Diaz, Pablo	Test additional data related to the 1,000 investigation letters of the Tax Revenue work to be issued.	\$ 366.00	2.9	\$ 1,061.40
7/19/2017	Martinez-Figueras, Hector	Analyze tax notice letter draft provided by M. Valentin (Treasury Department).	\$ 366.00	2.6	\$ 951.60
7/19/2017	Martinez-Figueras, Hector	Analyze data provided by C. Freires (Treasury Department) to reconcile collection reports in order to comply with request by McKinsey as part of a revenue initiative.	\$ 366.00	2.8	\$ 1,024.80
7/19/2017	Martinez-Figueras, Hector	Analyze data provided by C. Freires (Treasury Department) to reconcile collection reports to comply with request by McKinsey as part of a revenue initiative.	\$ 366.00	1.7	\$ 622.20
7/19/2017	Martinez-Figueras, Hector	Prepare collection report to comply with collections by funds monthly reporting established by McKinsey as part of the revenue enhancement initiatives.	\$ 366.00	2.7	\$ 988.20
7/19/2017	Morla, Marcos	Meet with J. Rohena, J. Lohmeier, B. Strong, T. Schnarr (all Hacienda) to discuss discovery leads process to be used in order to prepare letters for the Sales Tax revenue initiative.	\$ 546.00	1.3	\$ 709.80
7/19/2017	Morla, Marcos	Call with B. Fernandez (AAFAF) to discuss progress made obtaining collections Performance Indicator's data for the June report to be discussed with McKinsey & Co.	\$ 546.00	0.4	\$ 218.40
7/19/2017	Morla, Marcos	Update analysis of June collections performance report to identify variances in expected collections to present to PROMESA.	\$ 546.00	2.6	\$ 1,419.60
7/19/2017	Morla, Marcos	Meet with J. Barreto (Hacienda) to discuss concerns/risks related to work flow/training to be given on the tax revenue initiative.	\$ 546.00	0.9	\$ 491.40
7/19/2017	Morla, Marcos	Review information provided by R. Guerra (PR - Asst Secretary of Central Accounting) on 7/18 related to increase fees/fines revenue initiative in order to assess baseline amounts used by third party to calculate collection estimates.	\$ 546.00	0.8	\$ 436.80
7/19/2017	Morla, Marcos	Prepare analysis of weekly milestones / accomplishments for revenue enhancement initiatives.	\$ 546.00	0.4	\$ 218.40
7/19/2017	Morla, Marcos	Review analysis of proposed milestones list to keep track of progress for revenue enhancement initiatives as provided by McKinsey to be used on monthly PROMESA report.	\$ 546.00	1.9	\$ 1,037.40

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7/19/2017	Ramos, Edwin	Update analysis of sales tax revenue initiative data with new tax data to include in monthly report requested by McKinsey.	\$ 507.00	2.8	\$ 1,419.60
7/19/2017	Ramos, Edwin	Meet with J. Rohena, J. Lohmeier, B. Strong, T. Schnarr (all from Hacienda) to discuss audit discovery/leads process to be used in order to prepare letters for the Sales Tax Correspondence Audits revenue initiative.	\$ 507.00	1.3	\$ 659.10
7/19/2017	Ramos, Edwin	Work on 2016 Fees & Fines data to compare with original information provided by AAFAF.	\$ 507.00	1.7	\$ 861.90
7/20/2017	Gil Diaz, Pablo	Assess categorized revenue tax data as part of the fees/fines initiative in order to comply with McKinsey & Co. monthly reporting.	\$ 366.00	2.9	\$ 1,061.40
7/20/2017	Gil Diaz, Pablo	Update table regarding income data by industrial sectors to be used as a tool for the selection of the first 1,000 cases be tested.	\$ 366.00	3.6	\$ 1,317.60
7/20/2017	Gil Diaz, Pablo	Review documents provided by J. Puig (from PR Treasury) related to procedures, questionnaire, informative bulletin related to the trust fund recovery penalty in order to identify potential deficiencies to be corrected.	\$ 366.00	3.6	\$ 1,317.60
7/20/2017	Marquez, Harry	Meet with O. Shah (McKinsey & Co.) to review tax initiative scorecard, including milestones with tax revenue data through 06/30/17.	\$ 546.00	2.4	\$ 1,310.40
7/20/2017	Marquez, Harry	Meeting with C. Perez (PR - Chief of Staff for Secretary of Treasury), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss additional tax revenue information needed for taxpayer collections for preparation.	\$ 546.00	1.4	\$ 764.40
7/20/2017	Martinez-Figueras, Hector	Meet with M. Valentin, J. Barreto, Centeno, A. Pantoja (Treasury Department), M. Morla (Deloitte) to discuss correspondence audit tax notice letters, circular letter draft.	\$ 366.00	1.3	\$ 475.80
7/20/2017	Martinez-Figueras, Hector	Analyze Sales & Use Tax notice letter draft provided by M. Valentin (Treasury Department) with respect to Puerto Rico Revenue Code guidance.	\$ 366.00	2.9	\$ 1,061.40
7/20/2017	Martinez-Figueras, Hector	Update Fees & Fines collection report due to new data received.	\$ 366.00	2.2	\$ 805.20
7/20/2017	Martinez-Figueras, Hector	Update Fees & Fines collection report to reconcile discrepancies between reports that have been provided.	\$ 366.00	2.4	\$ 878.40
7/20/2017	Morla, Marcos	Meet with C. Freire, A. Pantoja (both Hacienda), B. Fernandez (AAFAF), K. Hernandez, G. Shahar, N. LaCava, J. Davis (all McKinsey) to do a test run of the monthly collections/key performance indicators report for progress of Revenue Enhancement Initiatives.	\$ 546.00	2.6	\$ 1,419.60
7/20/2017	Morla, Marcos	Meet with O. Rodriguez, F. Peña, F. Pares, R. Guerra (all Hacienda) to discuss weekly update, accomplishments for work performed related to Revenue Enhancement, Budget, Transformation initiatives.	\$ 546.00	1.1	\$ 600.60
7/20/2017	Morla, Marcos	Meet with A. Pantoja, M. Valentin, J. Barreto, E. Centeno (all Hacienda) to discuss progress made, pending information to complete mailing of initial 1,000 letters for the tax revenue initiative.	\$ 546.00	1.3	\$ 709.80

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Morla, Marcos	Meet with C. Perez (PR - Chief of Staff for Secretary of Treasury), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss updates for corporate tax return initiative.	\$ 546.00	0.9	\$ 491.40
7/20/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja (both Hacienda) to discuss status of information needed for Individual tax return Initiatives.	\$ 546.00	1.8	\$ 982.80
7/20/2017	Steinway, Jon	Meet with C. Perez (PR - Chief of Staff for Secretary of State), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) H. Marquez (Deloitte), T. Hurley (Deloitte), M. Morla (Deloitte) to discuss revenue enhancement collections in excess of FY18 plan to provide in update for Oversight Board.	\$ 366.00	0.9	\$ 329.40
7/21/2017	Gil Diaz, Pablo	Research regarding Act 73 related to Puerto Rico tax incentives for the preparation of reports required by the Puerto Rico Oversight, Management, Economic Stability Act.	\$ 366.00	2.8	\$ 1,024.80
7/21/2017	Gil Diaz, Pablo	Research regarding Act 135 related to Puerto Rico tax incentives for the preparation of reports required by PROMESA.	\$ 366.00	2.4	\$ 878.40
7/21/2017	Gil Diaz, Pablo	Update tables related to Puerto Rico tax grants (municipal license tax, real property tax, personal property tax) as part of the PROMESA required reports.	\$ 366.00	2.9	\$ 1,061.40
7/21/2017	Martinez-Figueras, Hector	Analyze information on tax grants received by Puerto Rico entities to assess tax benefits provided by the government.	\$ 366.00	3.7	\$ 1,354.20
7/21/2017	Martinez-Figueras, Hector	Reassessing new data query provided by (Treasury Department) to prepare collection report requested by McKinsey as part of the Fees & Fines revenue initiative.	\$ 366.00	2.6	\$ 951.60
7/21/2017	Martinez-Figueras, Hector	Update Fees & Fines collection report with new data receive, to reconcile with prior fiscal year report.	\$ 366.00	2.2	\$ 805.20
7/21/2017	Morla, Marcos	Meet with R. Cruz, C. Freire (both Hacienda) to discuss work plan for the Corporate Tax Reform.	\$ 546.00	0.7	\$ 382.20
7/21/2017	Morla, Marcos	Meet with R. Cruz (Hacienda) to discuss analysis needed in relation to Municipal/local tax benefits provided in tax abatements to manufacturing companies.	\$ 546.00	1.1	\$ 600.60
7/21/2017	Morla, Marcos	Meet with J. Lohmeier, B. Strong, O. Prevatt (all Hacienda) to assess general data provided by Hacienda in order to estimate possible collections to be used for sales tax revenue initiative.	\$ 546.00	1.7	\$ 928.20
7/21/2017	Morla, Marcos	Prepare analysis of updates to corporate tax reform work plan.	\$ 546.00	2.7	\$ 1,474.20
7/21/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss updates to presentation related to Revenue Enhancement Initiatives, Individual Tax Reform.	\$ 546.00	0.8	\$ 436.80
7/21/2017	Morla, Marcos	Review information related to increase in fees in order to check collections estimates for fiscal year ended 2018 in order to update monthly PROMESA report on Revenue Enhancement Initiatives.	\$ 546.00	1.4	\$ 764.40



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Date	Professional	Description	Rate	Hours	Fees
7/21/2017	Ramos, Edwin	Meet with J. Lohmeier, B. Strong, O. Prevatt (all Hacienda) to assess general data provided by Hacienda in order to estimate possible collections to be used for sales tax correspondence audits revenue initiative.	\$ 507.00	1.7	\$ 861.90
7/21/2017	Ramos, Edwin	Work on changes to correspondence audit letter based on comments from A. Pantoja (Hacienda).	\$ 507.00	1.8	\$ 912.60
7/21/2017	Ramos, Edwin	Work on development of presentation regarding corporate tax reform.	\$ 507.00	2.6	\$ 1,318.20
7/21/2017	Steinway, Jon	Meet with M. Morla (Deloitte) regarding corporate tax initiatives workplan.	\$ 366.00	0.6	\$ 219.60
7/21/2017	Steinway, Jon	Review key corporate tax objectives / background memo to prepare summary as part of reporting packaged for Treasury Secretary R. Maldonado's (Hacienda).	\$ 366.00	0.7	\$ 256.20
7/21/2017	Steinway, Jon	Review key corporate tax workplan, which provides additional activities related to corporate tax reform objectives.	\$ 366.00	0.8	\$ 292.80
7/21/2017	Steinway, Jon	Prepare timeline of cash reporting.	\$ 366.00	0.8	\$ 292.80
7/22/2017	Morla, Marcos	Meet with R. Cruz (Hacienda) to discuss analysis prepared related to benefits on Municipal License Tax, Personal/Real Property Tax on tax abatements.	\$ 546.00	3.4	\$ 1,856.40
7/22/2017	Morla, Marcos	Update analysis on Revenue Enhancement Initiatives to assess tax burden.	\$ 546.00	2.4	\$ 1,310.40
7/22/2017	Morla, Marcos	Review analysis of Corporate Tax Reform.	\$ 546.00	1.3	\$ 709.80
7/23/2017	Morla, Marcos	Prepare analysis of Tax Abatements in order to comply with reporting requirements as set forth by PROMESA.	\$ 546.00	2.6	\$ 1,419.60
7/24/2017	Harris, Andy	Review analysis of flexible payment electronic filing of liens related to credit bureaus for tax compliance.	\$ 621.00	0.6	\$ 372.60
7/24/2017	Harris, Andy	Meet with K. Blair (Deloitte) to discuss current tax system, to assess alternate basic tax calculation.	\$ 621.00	0.6	\$ 372.60
7/24/2017	Morla, Marcos	Meet with I. Okoro, B. Strong, J. Lohmeier (Hacienda), to discuss testing module available in tax database in order to assess workflow to be used for the tax revenue related to Sales/Use Tax.	\$ 546.00	2.3	\$ 1,255.80
7/24/2017	Morla, Marcos	Meet with O. Rodriguez, F. Peña, F. Pares, C. Perez (all Hacienda) to discuss gaps, additional resources needed on revenue initiatives.	\$ 546.00	0.6	\$ 327.60
7/24/2017	Morla, Marcos	Update analysis on status/collections estimates of revenue enhancements initiatives to be included in presentation for N. Jaresko (Executive Director of PROMESA Oversight Board).	\$ 546.00	2.4	\$ 1,310.40
7/24/2017	Morla, Marcos	Update analysis to Tax Abatements based on information provided by E. Rios (Hacienda) as of 7/23 to comply with PROMESA requirements.	\$ 546.00	1.9	\$ 1,037.40
7/24/2017	Morla, Marcos	Review analysis of report sent by G. Shahar (McKinsey) to ascertain availability of data to measure proposed performance indicators to be used in monthly progress report for revenue initiatives.	\$ 546.00	1.6	\$ 873.60
7/24/2017	Morla, Marcos	Call with C. Freire (Hacienda), B. Fernandez (AAFAF), G. Shahar, K. Hernandez, N. LaCava (McKinsey) to discuss availability of proposed performance indicators to be used on monthly PROMESA progress report for revenue initiatives.	\$ 546.00	1.1	\$ 600.60

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
7/24/2017	Steinway, Jon	Meet with C. Perez (PR - Chief of Staff for Secretary of Treasury), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), O. Rodriguez (PR - Asst Secretary of Central Accounting), M. Morla (Deloitte), C. Young (Deloitte) to discuss status of preparation or corporate tax modeling efforts/impact to present Oversight Board.	\$ 366.00	1.1	\$ 402.60
7/24/2017	Steinway, Jon	Meet with C. Young, M. Morla (both Deloitte) to discuss responsibilities for presenting agency / revenue initiative progress in reporting package for the Oversight Board.	\$ 366.00	0.6	\$ 219.60
7/24/2017	Steinway, Jon	Review analysis of Corporate Tax / Revenue Enhancement summary material to clarify objectives / background to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	1.2	\$ 439.20
7/24/2017	Steinway, Jon	Updated the structure of the analysis on corporate tax / revenue enhancement to help identify collection rates in order to report to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.7	\$ 256.20
7/24/2017	Steinway, Jon	Meet with M. Morales (Deloitte) to discuss status updates, risks, resolutions needed from revenue initiatives to present to Hacienda Leadership.	\$ 366.00	0.4	\$ 146.40
7/24/2017	Steinway, Jon	Prepare analysis of revenue initiatives to help assess accomplishments, performance indicators for corporate tax collections, liquidity to present to F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 366.00	0.6	\$ 219.60
7/25/2017	Harris, Andy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), C. Stevens (Deloitte) to discuss tax reform strategy for government of Puerto Rico.	\$ 621.00	0.8	\$ 496.80
7/25/2017	Harris, Andy	Meet with K. Blair (Deloitte) to discuss revenue enhancement objectives in preparation for meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.4	\$ 248.40
7/25/2017	Morla, Marcos	Prepare analysis related to Corporate Tax Reform policies to be presented to N. Jaresko (Executive Director of PROMESA Oversight Board).	\$ 546.00	1.8	\$ 982.80
7/25/2017	Morla, Marcos	Meet with O. Rodriguez, F. Peña, F. Pares, C. Perez (all Hacienda) to discuss updates made, additional changes needed on revenue initiatives for presentation to N. Jaresko (Executive Director of PROMESA Oversight Board), on 7/25.	\$ 546.00	0.9	\$ 491.40
7/25/2017	Morla, Marcos	Meet with I. Okoro, B. Strong, J. Lohmeier (Hacienda), to discuss GenTax's system capabilities for sending notices in order to be used as part of the workflow for the tax revenue initiatives related to Sales/Use Tax.	\$ 546.00	1.8	\$ 982.80
7/25/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss progress made with the increase in insurance premiums revenue initiative, status of legislation, estimated collections to be used as part of the monthly Promesa progress report for revenue initiatives.	\$ 546.00	1.4	\$ 764.40

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
7/25/2017	Morla, Marcos	Meet with R. Cruz, G. Silverstein, E. Rios (Hacienda) to discuss Tax Abatements benefits analysis prepared, discuss updates needed to analysis, memo to be submitted to N. Jaresko (Executive Director of PROMESA Oversight Board) to comply with Promesa requirements.	\$ 546.00	2.4	\$ 1,310.40
7/26/2017	Gil Diaz, Pablo	Research regarding the sales and use tax credits, Section 4050.04 from the Puerto Rico Internal Revenue Code of 2011 in order to work with tax schedules that may be used during the sales and use tax testing	\$ 366.00	1.1	\$ 402.60
7/26/2017	Gil Diaz, Pablo	Research the Eligible Reseller Certificate, Section 4030.02 from the Puerto Rico Internal Revenue Code of 2011 in order to work with tax revenue tables for the sales and use tax testing.	\$ 366.00	0.9	\$ 329.40
7/26/2017	Gil Diaz, Pablo	Update information request tables that taxpayers may need to complete during the sales and use tax testing with additional evidence requirements.	\$ 366.00	2.9	\$ 1,061.40
7/26/2017	Harris, Andy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss revenue enhancement opportunity regarding sale of alcohol from military personnel/installations.	\$ 621.00	0.4	\$ 248.40
7/26/2017	Morla, Marcos	Review analysis of monthly targets for revenue initiatives to be included as part of the monthly report provided by McKinsey to be used for monthly Promesa progress report of revenue initiatives.	\$ 546.00	1.9	\$ 1,037.40
7/26/2017	Morla, Marcos	Meet with C. Freire, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), B. Fernandez (AAFAF), G. Shahar, N. LaCava (McKinsey) to discuss updated format for monthly collections performance indicators report, available data, set up report due dates for progress of Revenue Enhancement Initiatives to comply with monthly PROMESA progress report on revenue initiatives.	\$ 546.00	2.4	\$ 1,310.40
7/26/2017	Morla, Marcos	Prepare analysis of weekly milestones / accomplishments for the revenue enhancement initiatives to be used at meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.8	\$ 436.80
7/26/2017	Morla, Marcos	Review information provided C. Freire (Hacienda), Conway Mackenzie related to analysis made to determine baseline, adjustments required for the increase fees/fines Revenue Enhancement Initiative in order to include amounts in the monthly PROMESA progress report.	\$ 546.00	1.4	\$ 764.40
7/26/2017	Morla, Marcos	Update tax analysis as requested by R. Cruz (Hacienda) based on new information provided by E. Rios (Hacienda) to Tax Abatements benefits analysis to be submitted to N. Jaresko (Executive Director of PROMESA Oversight Board) to comply with Promesa requirements.	\$ 546.00	2.1	\$ 1,146.60
7/26/2017	Morla, Marcos	Meet with A. Pantoja, F. Pares (both Hacienda) to discuss due dates to be included as part of implementation plan for the Fiscal Terminals Revenue Initiative to be included in the monthly PROMESA progress report.	\$ 546.00	1.6	\$ 873.60
7/26/2017	Ramos, Edwin	Work on revised version of the monthly collection performance report provided by McKinsey on 6/25/2017.	\$ 507.00	2.8	\$ 1,419.60

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
7/26/2017	Ramos, Edwin	Work on information provided by C. Freire (Hacienda) regarding fines and fees penalty revenue collection initiative to be include in monthly report requested by McKinsey.	\$ 507.00	1.6	\$ 811.20
7/26/2017	Ramos, Edwin	Meet with C. Freire, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), B. Fernandez (AAFAF), G. Shahar, N. LaCava (McKinsey) to discuss updated format for monthly collections performance indicators report, available data, set up report due dates for progress of Revenue Enhancement Initiatives to comply with monthly PROMESA progress report on revenue initiatives.	\$ 507.00	2.4	\$ 1,216.80
7/26/2017	Ramos, Edwin	Meet with A. Pantoja, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss due dates to be included as part of implementation plan for the Fiscal Terminals Revenue Initiative to be included in the monthly PROMESA progress report.	\$ 507.00	1.6	\$ 811.20
7/26/2017	Steinway, Jon	Prepare analysis on treatment of certain taxable/ tax-exempt items to present to C. Perez (PR - Chief of Staff for Secretary of Treasury).	\$ 366.00	1.1	\$ 402.60
7/26/2017	Steinway, Jon	Draft email to C. Perez (PR - Chief of Staff for Secretary of Treasury) to discuss taxable/tax exempt items in order to assess variances in government revenues.	\$ 366.00	0.2	\$ 73.20
7/27/2017	Gil Diaz, Pablo	Assess tax revenue data provided by F. Parés (PR - Assistant Secretary of Treasury) with sections of the Puerto Rico Internal Revenue Code in order to asses if the same is updated with the effective sales and use tax laws.	\$ 366.00	2.9	\$ 1,061.40
7/27/2017	Gil Diaz, Pablo	Research regarding the credits for taxes paid by a reseller merchant to assess the reasonableness of the sales and use tax credits.	\$ 366.00	1.7	\$ 622.20
7/27/2017	Martinez-Figueras, Hector	Draft email with all Prepare an email with all the specifications discussed with I. Rivera (Call Center Director) related to	\$ 366.00	1.0	\$ 366.00
7/27/2017	Martinez-Figueras, Hector	Visit Trujillo Alto Call Center, to meet with I. Rivera (Call Center Director) to discuss needs for employees on tax payer service department, collection department due to improve the call center efficiency.	\$ 366.00	3.9	\$ 1,427.40
7/27/2017	Martinez-Figueras, Hector	Visit Trujillo Alto Call Center, to meet with I. Rivera (Call Center Director) to discuss needs for employees on tax payer service department, collection department due to improve the call center functionality.	\$ 366.00	3.2	\$ 1,171.20
7/27/2017	Martinez-Figueras, Hector	Prepare work stream for Sales & Use Tax correspondence audit due to mathematical error, in order to assess compliance with the Puerto Rico Internal Revenue Code.	\$ 366.00	1.2	\$ 439.20
7/27/2017	Morla, Marcos	Meet with J. Rohena, A. Pantoja (Hacienda) to discuss findings from meeting with GenTax team on 7/25 related to testing module included in the system in order to facilitate design of tax revenue workflow to be used on the revenue initiative related to sales/use tax.	\$ 546.00	1.2	\$ 655.20

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Date	Professional	Description	Rate	Hours	Fees
7/27/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss workflow to be used for tax revenue initiative related to sales/use tax, in order to include timeline within monthly Promesa progress report for revenue initiatives.	\$ 546.00	1.4	\$ 764.40
7/27/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) and E. Ramos (Deloitte) to discuss progress made with the Medical Marihuana revenue initiative, and the methodology for including estimated collections to be used as part of the monthly PROMESA progress report for revenue initiatives.	\$ 546.00	1.8	\$ 982.80
7/27/2017	Morla, Marcos	Meet with A. Pantoja, J. Barreto, M. Valentin (all Hacienda) to discuss status of tax revenue initiative letters for individual income tax, status of case assignment in order to track down progress to be included as part of monthly Promesa progress report on revenue initiatives.	\$ 546.00	1.2	\$ 655.20
7/27/2017	Ramos, Edwin	Work on development of sales & use tax mathematical error notice letter provided by J. Rohenna (Treasury) to be used for the correspondence audit initiative.	\$ 507.00	2.6	\$ 1,318.20
7/27/2017	Ramos, Edwin	Meet with J. Rohenna, A. Pantoja (Hacienda) to discuss findings from previous meeting with GenTax team on 7/25 related to audit module included in the system in order to facilitate design of audit workflow to be used on the correspondence audits revenue initiative related to sales/use tax.	\$ 507.00	1.2	\$ 608.40
7/27/2017	Ramos, Edwin	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss workflow to be used for correspondence audits revenue initiative related to sales/use tax, in order to include timeline within monthly PROMESA progress report for revenue initiatives.	\$ 507.00	1.4	\$ 709.80
7/27/2017	Ramos, Edwin	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) and M. Morla (Deloitte) to discuss progress made with the Medical Marihuana revenue initiative, and the methodology for including estimated collections to be used as part of the monthly PROMESA progress report for revenue initiatives.	\$ 507.00	1.8	\$ 912.60
7/27/2017	Ramos, Edwin	Meet with A. Pantoja, J. Barreto, M. Valentin (Hacienda) to discuss status of correspondence audits revenue initiative letters for individual income tax, status of case assignment to auditors in order to track down progress to be included as part of monthly PROMESA progress report on revenue initiatives.	\$ 507.00	1.2	\$ 608.40
7/28/2017	Gil Diaz, Pablo	Meet with M. Morla, E. Ramos, H. Martinez (all Deloitte) to walk-through status, action items, data requests to collect collection data to be used for the July 31st monthly PROMESA progress report on revenue initiatives.	\$ 366.00	1.4	\$ 512.40
7/28/2017	Martinez-Figueras, Hector	Meet with E. Ramos, P. Gil, M. Morla (Deloitte) to walk-through status, action items, data requests needed to collect collection data to be used for the July 31st monthly Promesa progress report on revenue initiatives.	\$ 366.00	1.4	\$ 512.40

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Date	Professional	Description	Rate	Hours	Fees
7/28/2017	Morla, Marcos	Meet with E. Ramos, P. Gil, H. Martinez (Deloitte) to discuss status, action items, data requests needed to collect collection data to be used for the July 31st monthly PROMESA progress report on revenue initiatives.	\$ 546.00	1.4	\$ 764.40
7/28/2017	Morla, Marcos	Review updated report sent by G. Shahar (McKinsey) on 7/26 to complete monthly target drafts for various revenue initiatives to discuss with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to be used in monthly progress report for revenue initiatives.	\$ 546.00	1.3	\$ 709.80
7/28/2017	Ramos, Edwin	Meet with H. Martinez, P. Gil, M. Morla (Deloitte) to walk-through status, action items, data requests needed to collect collection data to be used for the July 31st monthly PROMESA progress report on revenue initiatives.	\$ 507.00	1.4	\$ 709.80
7/29/2017	Morla, Marcos	Review mathematical error format letter provided by J. Rohena (Hacienda) on 7/26 to be used for the tax revenue initiative related to sales/use tax to ascertain compliance with the Taxpayers rights as established in the Puerto Rico Tax Code.	\$ 546.00	0.6	\$ 327.60
7/29/2017	Morla, Marcos	Call with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss status of tax revenue initiative, comments on mathematical error letter, timeline for issuance of letters related to sales/use tax.	\$ 546.00	0.8	\$ 436.80
7/31/2017	Marquez, Harry	Meet with O. Rodriguez, R. Guerra (PR - Asst Secretary of Central Accounting), J. Doyle (Deloitte) to discuss central accounting needs related to tax revenue initiatives, including expectations for task owners.	\$ 546.00	1.9	\$ 1,037.40
7/31/2017	Marquez, Harry	Meet with R. Maldonado, F. Pena, F. Pares, O. Rodriguez, R. Guerra (all Hacienda), J. Marrero (Office of Management & Budget) to provide update of tax revenue work stream, including details of work plan for the week of 7/31/17 - 08/05/17.	\$ 546.00	1.4	\$ 764.40
<b>TOTAL JULY STATEMENT PERIOD - FY18 REVENUE ENHANCEMENT INITIATIVES</b>			<b>394.4</b>	<b>\$</b>	<b>181,211.10</b>

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/5/2017	Kim, Nancy Hyunmi	Prepare analysis on functionality for PRIFAS (PeopleSoft 7.5) to assess system interfaces to present to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 366.00	2.2	\$ 805.20
7/5/2017	McLean, John	Prepare consolidated draft of meeting notes for meetings with the Dept. of Education, Hacienda in order to identify accounting goal achievement, required changes to meet PROMESA reporting requirements.	\$ 546.00	1.6	\$ 873.60
7/6/2017	Kim, Nancy Hyunmi	Prepare consolidated analysis on financial systems for Hacienda (PeopleSoft 7.5), the Environmental Quality Board Agency (PeopleSoft 8.9), Dept. of Health (PeopleSoft 8.4) to identify system capabilities or gaps of PROMESA requirements.	\$ 366.00	2.1	\$ 768.60
7/6/2017	McLean, John	Meet with M. Quails, C. Theocharidis, R. Pereira (Deloitte) to analyze the information gathered by cost team process flows in order to identify additional indicators and modification requirements that would be needed to be integrated into Modified Accrual Accounting transition to meet PROMESA reporting requirements.	\$ 546.00	0.5	\$ 273.00
7/6/2017	McLean, John	Create consolidated version of meeting notes from meetings with the Dept.'s of Health, EQB, Hacienda IT to create accounting goal achievement prioritization, PROMESA reporting requirements modifications.	\$ 546.00	2.0	\$ 1,092.00
7/6/2017	Quails, Mike	Meet with C. Kennedy, C. Theocharidis, and R. Pereira (Deloitte) to discuss strategy to leverage existing work performed to diagram processes being used by agencies for accounts payable, requisition orders and cash disbursements for Modified Accrual reporting.	\$ 507.00	0.8	\$ 405.60
7/7/2017	Quails, Mike	Meet with C. Kennedy, C. Theocharidis, R. Pereira (all Deloitte) to discuss existing AP controls to leverage work already complete for Modified Accrual reporting.	\$ 507.00	0.7	\$ 354.90
7/10/2017	Calimano-Colon, Alberto	Analyze Hacienda PeopleSoft process interface dependencies to assess technical implementation details in preparation the financial budgeting reporting improvement plan for GPR.	\$ 429.00	0.9	\$ 386.10
7/10/2017	Calimano-Colon, Alberto	Evaluate system information provided by the Mental Health Department agency to understand PeopleSoft financial system implementations in preparation for modified accrual reporting for GPR.	\$ 429.00	1.1	\$ 471.90
7/10/2017	Calimano-Colon, Alberto	Draft email for R. Guerra (PR - Asst Secretary of Central Accounting) to coordinate a discussion of the analysis of PeopleSoft financial system at Hacienda to identify discrepancies in the documentation.	\$ 429.00	0.2	\$ 85.80
7/10/2017	Calimano-Colon, Alberto	Prepare questions for R. Guerra (PR - Asst Secretary of Central Accounting) pertaining to PeopleSoft financial system for Hacienda (Treasury) analysis.	\$ 429.00	0.5	\$ 214.50
7/10/2017	Calimano-Colon, Alberto	Prepare follow up questions for Dept. of Education financial team pertaining to PeopleSoft 9.1 (SIFDE) functional system to address gaps in current system to prepare for modified accrual reporting.	\$ 429.00	0.4	\$ 171.60
7/10/2017	Harris, Andy	Participate in call with T. Hurley (Deloitte) to identify path for modified accrual workstream, including review of project plan for week of July 10.	\$ 621.00	0.6	\$ 372.60



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Date	Professional	Description	Rate	Hours	Fees
7/10/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Revenue, Tax Policy) to discuss strategy on Hacienda Information Technology (IT) Finance Infrastructure to facilitate financial reporting.	\$ 621.00	0.7	\$ 434.70
7/10/2017	Marquez, Harry	Meet with F. Pares, F. Pena, O. Rodriguez (all Hacienda), C. Young, T. Hurley (both Deloitte) to discuss status of workstreams related to modified accrual accounting migration assessment to assess impact on revenue initiatives.	\$ 546.00	1.2	\$ 655.20
7/10/2017	Prommel, Patrick	Meet with C. Young, V. Soran, S. Sundaram (All Deloitte) to discuss work strategy for the week of 07/15 to identify risks, resolutions for the Modified Accrual process.	\$ 366.00	0.5	\$ 183.00
7/10/2017	Prommel, Patrick	Prepare analysis of interface/reporting strategy at PRIFAS for discussion with M. Quails (Deloitte) on best action plan for accounting goal achievement, implementation at agencies.	\$ 366.00	1.8	\$ 658.80
7/10/2017	Prommel, Patrick	Prepare analysis of interface reporting at PRIFAS in order to assess agency data modeling for discussion with S. Sundaram (Deloitte) on goal achievement implementation.	\$ 366.00	0.4	\$ 146.40
7/10/2017	Quails, Mike	Prepare analysis of PeopleSoft Industry Map comparison to AP Requisition Order to Work Award process to identify PeopleSoft system process accounting goal achievement.	\$ 507.00	1.8	\$ 912.60
7/10/2017	Quails, Mike	Prepare analysis of PeopleSoft Industry Map comparison to AP Invoice to Cash Disbursement process to identify additional accounting goal achievement for existing PeopleSoft systems.	\$ 507.00	1.7	\$ 861.90
7/10/2017	Quails, Mike	Meet with R. Pereira, C. Theocharidis (Deloitte) to review comparisons of the version one process flows: 'AP Requisition Order to Work Award, Invoice to Cash Disbursement' for additional accounting goal achievement opportunities for the PeopleSoft discovery process.	\$ 507.00	1.1	\$ 557.70
7/10/2017	Quails, Mike	Meet with C. Kennedy, R. Pereira, C. Theocharidis (Deloitte) to review comparison findings of the PeopleSoft Industry Maps versus the version one process flows: AP Requisition Order to Work Award, Invoice to Cash Disbursement for additional accounting goal achievement for the PeopleSoft discovery process.	\$ 507.00	0.7	\$ 354.90
7/10/2017	Quails, Mike	Review of Modified Accrual notes from A. Calimano (Deloitte) to identify goal accomplishments for the PeopleSoft discovery process.	\$ 507.00	0.6	\$ 304.20
7/10/2017	Soran, Vlad	Meet with C. Young, P. Prommel, S. Sundaram (Deloitte) to discuss work strategy for the week of 07/15 to identify risks, resolutions for the Modified Accrual process.	\$ 546.00	0.5	\$ 273.00
7/10/2017	Sundaram, Swami	Prepare 'Detailed Work Plan' to implement system initiatives' to present to R. Guerra (PR - Asst Secretary of Central Accounting) for implementing goal accomplishment.	\$ 507.00	2.9	\$ 1,470.30
7/10/2017	Sundaram, Swami	Meet with C. Young, P. Prommel, V. Soran (Deloitte) to discuss work strategy for the week of 07/15 to identify issues, risks for the Modified Accrual process.	\$ 507.00	0.5	\$ 253.50

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Date	Professional	Description	Rate	Hours	Fees
7/10/2017	Sundaram, Swami	Prepare presentation for V. Soran, C. Young (Deloitte) to identify milestones, potential risks to present to R. Guerra (PR - Asst Secretary of Central Accounting) for implementation.	\$ 507.00	2.9	\$ 1,470.30
7/10/2017	Sundaram, Swami	Update analysis of presentation based on additional information on agencies' PeopleSoft systems as of 7/6 to present to R. Guerra (PR - Asst Secretary of Central Accounting) for longer term strategy for PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
7/10/2017	Sundaram, Swami	Update analysis of presentation based on notes obtained from the meetings with the PRIFAS/FIMAS/SIFDE/Health systems for implementation as agreed up on by C. Young (Deloitte) with R. Guerra (PR - Asst Secretary of Central Accounting)/R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.5	\$ 253.50
7/10/2017	Sundaram, Swami	Update 'Detailed Work Plan' to include detailed description of modified accrual process map to assess longer term strategy for PRIFAS/Agencies.	\$ 507.00	1.6	\$ 811.20
7/10/2017	Sundaram, Swami	Update 'Detailed Work Plan' with justification for each process flow to present to R. Guerra (PR - Asst Secretary of Central Accounting) for implementing goal accomplishment.	\$ 507.00	0.6	\$ 304.20
7/10/2017	Sundaram, Swami	Update 'Detailed Work Plan' based on notes from the meetings with the PRIFAS/FIMAS/SIFDE/Health systems.	\$ 507.00	0.5	\$ 253.50
7/11/2017	Calimano-Colon, Alberto	Evaluate Hacienda PeopleSoft process functional gaps to include in financial/budget reporting improvement plan for GPR.	\$ 429.00	1.0	\$ 429.00
7/11/2017	Calimano-Colon, Alberto	Update the modified accrual model to include identified recommendations as part of improvement support plan preparation to comply with PROMESA Reporting Requirements.	\$ 429.00	0.7	\$ 300.30
7/11/2017	Calimano-Colon, Alberto	Prepare follow up questions for the Health Dept. financial team pertaining to PeopleSoft 8.4 (SIFDE) functional system to address questions regarding gaps in current system in preparation for modified accrual reporting.	\$ 429.00	0.4	\$ 171.60
7/11/2017	Calimano-Colon, Alberto	Evaluate system information provided by the Health Dept. to complete Financial System PeopleSoft 8.4 functional, system, interface, technical discovery for consideration in modified accrual implementation.	\$ 429.00	0.8	\$ 343.20
7/11/2017	Nguyen, Phuong	Create analysis of process implementation plan for Modified Accrual System to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	2.8	\$ 1,201.20
7/11/2017	Prommel, Patrick	Meet with C. Young, V. Soran, S. Sundaram, M. Quails (Deloitte) to discuss the timing of accounting systems initiatives for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	0.9	\$ 329.40
7/11/2017	Prommel, Patrick	Create accounting implementation deck with initial assessments of reporting requirement changes to present short term IT transformation initiatives to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	2.8	\$ 1,024.80

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Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Prommel, Patrick	Prepare updates to the accounting implementation deck after feedback from S. Sundaram (Deloitte) to include detailed strategy implementation steps for presentation to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.1	\$ 402.60
7/11/2017	Prommel, Patrick	Update the accounting implementation deck to match detailed strategies to respective benefits to Hacienda systems/reporting for the IT transformation initiative.	\$ 366.00	2.2	\$ 805.20
7/11/2017	Prommel, Patrick	Prepare updates to the accounting implementation deck, expanding on strategical benefits to Hacienda with information on PROMESA reporting requirements for the IT transformation assessment.	\$ 366.00	1.8	\$ 658.80
7/11/2017	Prommel, Patrick	Update the accounting implementation deck to expand on individual quick wins strategical benefits to PeopleSoft 7.5 systems before migration to consolidated upgrade with agencies for review by R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	2.9	\$ 1,061.40
7/11/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss the CIO Financial Systems Upgrade Timeline to assess impact on the timing of accounting initiatives.	\$ 507.00	0.7	\$ 354.90
7/11/2017	Quails, Mike	Meet with J. McLean (Deloitte) to discuss the scope of the PeopleSoft Industry Maps to coverage across the AP Process Flows, for the accounting initiatives implementation strategy.	\$ 507.00	0.2	\$ 101.40
7/11/2017	Quails, Mike	Prepare analysis of the CIOs Core Financial Systems Upgrade/Migration Timeline comparison to the PeopleSoft Modified Accrual Plan to identify implementation opportunities/issues for the PeopleSoft discovery process.	\$ 507.00	1.8	\$ 912.60
7/11/2017	Quails, Mike	Update listing of Action Items to add new activities to include in the accounting systems initiatives plan in preparation for review meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.4	\$ 709.80
7/11/2017	Quails, Mike	Meet with C. Young, V. Soran, S. Sundaram, P. Prommel (all Deloitte) to discuss the timing of accounting systems initiatives for later review with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.9	\$ 456.30
7/11/2017	Quails, Mike	Update notes on the CIO Financial Systems Upgrade Timeline based with additional analysis from meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.8	\$ 405.60
7/11/2017	Quails, Mike	Update accounting initiatives analysis based on additional information from meeting with R. Guerra (PR - Asst Secretary of Central Accounting) related to risks.	\$ 507.00	0.4	\$ 202.80
7/11/2017	Quails, Mike	Update the priority listing within the accounting Action Plan document in preparation for meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/11/2017	Quails, Mike	Review agency system discovery minutes from the week of 6/26 to identify potential accounting implementation risks.	\$ 507.00	1.7	\$ 861.90

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Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Soran, Vlad	Meet with S. Sundaram (Deloitte) to discuss the accounting strategy process for the PeopleSoft Procurement Process for C. Young's (Deloitte) discussion on PeopleSoft systems with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.3	\$ 163.80
7/11/2017	Soran, Vlad	Meet with C. Young, S. Sundaram, M. Quails, P. Prommel (Deloitte) to discuss milestones, upcoming activities for accounting initiatives implementation strategy for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 546.00	0.9	\$ 491.40
7/11/2017	Steinway, Jon	Review modified accrual assessment timeline to prepare summary providing milestones dates to show alignment with Oversight Board requests.	\$ 366.00	1.3	\$ 475.80
7/11/2017	Sundaram, Swami	Meet with C. Young, V. Soran, M. Quails, P. Prommel (Deloitte) to discuss upcoming activities, risks, resolutions for accounting initiatives implementation strategy for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.9	\$ 456.30
7/11/2017	Sundaram, Swami	Prepare the 'accounting initiatives' to identify incremental system integration strategy for overall PRIFAS/Agencies implementation.	\$ 507.00	2.9	\$ 1,470.30
7/11/2017	Sundaram, Swami	Update analysis of 'accounting initiatives' to identify incompatibilities for integrations to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.6	\$ 811.20
7/11/2017	Sundaram, Swami	Update the 'accounting Implementation Strategy' with 'Detailed Work Plan to assess requirements to present to R. Guerra (PR - Asst Secretary of Central Accounting) for longer term strategy for PRIFAS/Agencies.	\$ 507.00	1.6	\$ 811.20
7/11/2017	Sundaram, Swami	Meet with C. Young (Deloitte) to discuss details on PeopleSoft Procurement Process for longer term strategy for PRIFAS/Agencies per request of R. Guerra, R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.6	\$ 304.20
7/11/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss best practice PeopleSoft Procurement Process, systems requirements to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.3	\$ 152.10
7/11/2017	Sundaram, Swami	Prepare analysis of best practice Procurement Process to identify processes specific to the GPR for C. Young (Deloitte) to discuss with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.8	\$ 912.60
7/11/2017	Young, Chris	Review outline for Modified Accrual Accounting assessment to assess completeness for work related to identifying gaps with the current PRIFAS (PeopleSoft Accounting System) for inclusion in presentation prepared for the PROMESA Oversight Board.	\$ 621.00	1.0	\$ 621.00
7/12/2017	Prommel, Patrick	Review the 'accounting Initiatives implementation strategy' with S. Sundaram (Deloitte) to understand impact of customizations on the implementation strategy of accounting on PRIFAS/Agencies.	\$ 366.00	0.8	\$ 292.80
7/12/2017	Prommel, Patrick	Prepare updates to the accounting Implementation presentation to include initial analysis for the IT Transformation initiative.	\$ 366.00	2.3	\$ 841.80

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Date	Professional	Description	Rate	Hours	Fees
7/12/2017	Prommel, Patrick	Update the accounting implementation deck into new strategic financial closing process for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.7	\$ 622.20
7/12/2017	Prommel, Patrick	Prepare updates to the accounting implementation presentation to edit analysis based on discussion with M. Quails (Deloitte) to account for PeopleSoft assessment dependencies before presentation to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.4	\$ 512.40
7/12/2017	Prommel, Patrick	Meet with V. Soran, M. Quails, S. Sundaram (all Deloitte) to compare the 'Financial Core Systems Upgrade/Migration Timeline' to the 'Modified Accrual Plan' for potential impacts.	\$ 366.00	0.8	\$ 292.80
7/12/2017	Prommel, Patrick	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), V. Soran, S. Sundaram, M. Quails (all Deloitte) to assess points for the 'accounting Implementation Action Plan'.	\$ 366.00	2.2	\$ 805.20
7/12/2017	Prommel, Patrick	Meet with S. Sundaram, V. Soran, M. Quails (all Deloitte) to discuss the 'Financial Core Systems Upgrade/Migration Timeline' provided by R. Maldonado (PR - Secretary of Treasury, CFO) in order to assess new documentation against the original work stream timeline.	\$ 366.00	0.2	\$ 73.20
7/12/2017	Prommel, Patrick	Create draft of timeline of system upgrades/migration/preparatory activities for PeopleSoft transformation initiative to be presented to L. Arocho (CIO for the Government of Puerto Rico).	\$ 366.00	2.8	\$ 1,024.80
7/12/2017	Quails, Mike	Meet with V. Soran, P. Prommel, S. Sundaram (all Deloitte) to compare the 'Financial Core Systems Upgrade/Migration Timeline' to the 'Modified Accrual Plan' for potential impacts.	\$ 507.00	0.8	\$ 405.60
7/12/2017	Quails, Mike	Prepare update of the 'Detail Initiatives' slide within the accounting Systems Initiatives presentation based on discussion with V. Soran (Deloitte) in preparation for review with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.2	\$ 608.40
7/12/2017	Quails, Mike	Update the accounting Systems Initiatives presentation by adding details to the 'Overview' slide, for review by R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.7	\$ 861.90
7/12/2017	Quails, Mike	Prepare update of the accounting Systems Initiatives presentation, adding to the summary task descriptions, in preparation for meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.5	\$ 760.50
7/12/2017	Quails, Mike	Review accounting Systems Initiatives presentation to understand the impact of the task details on the level of effort estimates, in preparation for review with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.4	\$ 202.80
7/12/2017	Quails, Mike	Review recommendations in Accounts Payable Work Flow plan draft to align those recommendations to the Modified Accrual System Initiative recommendations, for the PeopleSoft discovery process.	\$ 507.00	1.6	\$ 811.20

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Date	Professional	Description	Rate	Hours	Fees
7/12/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), V. Soran, S. Sundaram, P. Prommel (all Deloitte) to assess points for the 'accounting Implementation Action Plan'.	\$ 507.00	2.2	\$ 1,115.40
7/12/2017	Quails, Mike	Update the accounting Implementation Action Plan analysis to capture new information learned based on meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.4	\$ 202.80
7/12/2017	Soran, Vlad	Meet with S. Sundaram, P. Prommel, M. Quails (all Deloitte) to discuss the 'Financial Core Systems Upgrade/Migration Timeline' provided by R. Maldonado (PR - Secretary of Treasury, CFO) in order to assess new documentation against the original work stream timeline.	\$ 546.00	0.2	\$ 109.20
7/12/2017	Soran, Vlad	Meet with S. Sundaram, P. Prommel, M. Quails (all Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to assess accounting initiatives for current progress, upcoming activities to reprioritize efforts.	\$ 546.00	2.1	\$ 1,146.60
7/12/2017	Sundaram, Swami	Prepare analysis of PRIFAS, Health, Education, Mental Health, Education, Environmental Quality Board agencies for longer term integration plan for government.	\$ 507.00	1.1	\$ 557.70
7/12/2017	Sundaram, Swami	Review analysis of 'accounting Initiatives implementation strategy' with P. Prommel (Deloitte) to understand impact of customizations on the implementation strategy on PRIFAS/Agencies.	\$ 507.00	0.8	\$ 405.60
7/12/2017	Sundaram, Swami	Meet with C. Young, M. Quails (all Deloitte) to assess the 'Financial Core Systems Upgrade/Migration Timeline' provided by R. Maldonado (PR - Secretary of Treasury, CFO) in to gather differences between new documentation against the original.	\$ 507.00	0.2	\$ 101.40
7/12/2017	Sundaram, Swami	Meet with V. Soran, P. Prommel, M. Quails (all Deloitte) to compare the 'Financial Core Systems Upgrade/Migration Timeline' to the 'Modified Accrual Plan' for potential impacts.	\$ 507.00	0.8	\$ 405.60
7/12/2017	Sundaram, Swami	Update analysis of 'accounting Initiatives' to assess manual processes for discussion with R. Maldonado (PR - Secretary of Treasury, CFO) for quick wins implementation at agencies.	\$ 507.00	2.9	\$ 1,470.30
7/12/2017	Sundaram, Swami	Review analysis updates to the 'accounting Initiatives implementation strategy' with P. Prommel (Deloitte) to understand impacts of other initiatives on the timeline for delivery at PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
7/12/2017	Sundaram, Swami	Meet with V. Soran, P. Prommel, M. Quails (all Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to assess accounting initiatives for current progress, upcoming activities to reprioritize efforts.	\$ 507.00	2.1	\$ 1,064.70
7/12/2017	Sundaram, Swami	Update analysis of PRIFAS interfacing agencies based on details from the accounting Initiatives follow-ups with R. Guerra (PR - Asst Secretary of Central Accounting) as of 7/11.	\$ 507.00	0.5	\$ 253.50

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Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Prommel, Patrick	Prepare analysis of notes from discussion with R. Guerra (PR - Asst Secretary of Central Accounting) on accounting assessment for M. Quails, S. Sundaram (all Deloitte) in order to rank/prioritize quick wins by impact/timing.	\$ 366.00	1.1	\$ 402.60
7/13/2017	Prommel, Patrick	Meet with C. Young, S. Sundaram, M. Quails (all Deloitte) to discuss draft of the proposed 'Financial Core Systems Upgrade/Migration Timeline' Phase Definitions for the Hacienda Secretary.	\$ 366.00	0.7	\$ 256.20
7/13/2017	Prommel, Patrick	Prepare updates to the accounting Implementation Action Plan to include information learned on system dependencies, reporting requirements from meeting with R. Guerra (PR - Asst Secretary of Central Accounting) for accounting assessment.	\$ 366.00	2.2	\$ 805.20
7/13/2017	Prommel, Patrick	Draft initial version of the Phase Definition presentation based on S. Sundaram's (Deloitte) preliminary analysis of PeopleSoft migrations/upgrades for the IT Transformation initiative.	\$ 366.00	2.7	\$ 988.20
7/13/2017	Prommel, Patrick	Prepare consolidated meeting notes based on M. Quails, S. Sundaram's (all Deloitte) findings on discussion on accounting implementation strategy/prioritization with R. Guerra (PR - Asst Secretary of Central Accounting) for the IT Transformation initiative.	\$ 366.00	2.0	\$ 732.00
7/13/2017	Prommel, Patrick	Updated presentation with timeline of PeopleSoft system migration/upgrade strategy with unique instance scenarios in order to present options to Hacienda leadership.	\$ 366.00	2.8	\$ 1,024.80
7/13/2017	Quails, Mike	Meet with C. Young, S. Sundaram, P. Prommel (all Deloitte) to discuss draft of the proposed 'Financial Core Systems Upgrade/Migration Timeline' Phase Definitions for the Hacienda Secretary.	\$ 507.00	0.7	\$ 354.90
7/13/2017	Quails, Mike	Prepare 'Phase Definitions' slides for the 'Financial Core Systems Upgrade/Migration Timeline' proposal for C. Young (Deloitte) to provide to the Hacienda Secretary.	\$ 507.00	2.8	\$ 1,419.60
7/13/2017	Quails, Mike	Prepare the Weekly Assessment & IT Strategy Project update adding completed task, risks, next steps for C. Young (Deloitte) to provide to the Secretary of Hacienda.	\$ 507.00	0.4	\$ 202.80
7/13/2017	Quails, Mike	Prepare the Benefits slide for the 'Financial Core Systems Upgrade/Migration Timeline' to highlight additive benefits for C. Young (Deloitte).	\$ 507.00	1.8	\$ 912.60
7/13/2017	Quails, Mike	Update 'Financial Core Systems Upgrade/Migration Timeline' adding new activities to illustrate future state reporting capabilities for PROMESA reporting.	\$ 507.00	0.9	\$ 456.30
7/13/2017	Quails, Mike	Update 'Financial Core Systems Upgrade/Migration Timeline' incorporating '3 Phases Initiatives' section to illustrate phase progression of capabilities for PROMESA Reporting.	\$ 507.00	2.2	\$ 1,115.40
7/13/2017	Quails, Mike	Meet with C. Young, S. Sundaram (All Deloitte) to review 'Financial Core Systems Upgrade/Migration Timeline' presentation to develop timeline for PROMESA reporting capabilities.	\$ 507.00	0.6	\$ 304.20



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Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Quails, Mike	Draft a Phase 1 Timeline to use as a template to prepare Phase 2 & 3 for inclusion in the 'Financial Core Systems Upgrade/Migration Timeline' C. Young (Deloitte) will provide to the Hacienda Secretary.	\$ 507.00	0.6	\$ 304.20
7/13/2017	Quails, Mike	Draft Executive Summary Phase timeline for the 'Financial Core Systems Upgrade/Migration Timeline' to summarize phases for Chris Y.'s to review with the Secretary of Hacienda.	\$ 507.00	1.7	\$ 861.90
7/13/2017	Sundaram, Swami	Update analysis of PeopleSoft implementation plan based on initiatives, duration, high level features, benefits to address longer term implementation strategy required at PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
7/13/2017	Sundaram, Swami	Update the Enhanced Reporting Phase section within the Modified Accrual Accounting migration work plan to outline high-level features and key benefits to the reporting process as discussed with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/13/2017	Sundaram, Swami	Update the milestone reporting timeline for Secretary's document based on Phase 1 detail accounting update activities for to present to R. Guerra (PR - Asst Secretary of Central Accounting) for longer term strategy for PRIFAS/Agencies.	\$ 507.00	0.8	\$ 405.60
7/13/2017	Sundaram, Swami	Update the 'Phase Definition' analysis based on Phase 2 executive timeline changes to present to R. Guerra (PR - Asst Secretary of Central Accounting) for PeopleSoft migration/upgrade strategy at Agencies.	\$ 507.00	1.4	\$ 709.80
7/13/2017	Sundaram, Swami	Update analysis of 'Phase Definition' based on Phase 3 executive reporting timeline changes for assessment of implementation of strategy at PRIFAS/Agencies.	\$ 507.00	2.1	\$ 1,064.70
7/13/2017	Sundaram, Swami	Update analysis of accounting system reporting timeline for Secretary's presentation with new information from Phase 3 detailed activities as of 7/12 to present to R. Guerra (PR - Asst Secretary of Central Accounting) for Agencies' migration strategy.	\$ 507.00	1.1	\$ 557.70
7/13/2017	Sundaram, Swami	Meet with C. Young, M. Quails, P. Prommel (all Deloitte) to discuss draft of the proposed 'Financial Core Systems Upgrade/Migration Timeline' Phase Definitions for the Hacienda Secretary.	\$ 507.00	0.7	\$ 354.90
7/13/2017	Sundaram, Swami	Prepare analysis of 'Phase Definitions' for longer term migration strategy at PRIFAS/Agencies.	\$ 507.00	2.9	\$ 1,470.30
7/13/2017	Sundaram, Swami	Update analysis of 'Phase Definitions' to identify gaps, remediation for the Future PRIFAS Phase to present to R. Maldonado (PR - Secretary of Treasury, CFO) for longer term strategy at PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
7/13/2017	Sundaram, Swami	Meet with C. Young, M. Quails (all Deloitte) to review 'Financial Core Systems Upgrade/Migration Timeline' presentation to develop timeline for PROMESA reporting capabilities.	\$ 507.00	0.6	\$ 304.20
7/13/2017	Sundaram, Swami	Update the Phase 1 executive timeline of the 'Phase Definition' for migration strategy at PRIFAS/Agencies for R. Guerra (PR - Asst Secretary of Central Accounting), R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.1	\$ 557.70

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Sundaram, Swami	Update the 'Timeline for Secretary's document based on detail activities for Phase 2 for PRIFAS/Agencies PeopleSoft upgrade plan.	\$ 507.00	0.6	\$ 304.20
7/14/2017	Prommel, Patrick	Prepare update of timeline of system upgrades/migration/preparatory activities by consolidating separate timelines instances into overall implementation for the IT transformation plan.	\$ 366.00	2.1	\$ 768.60
7/14/2017	Prommel, Patrick	Update the timeline of PeopleSoft system upgrades/migration with preparatory activities based on discovery meetings with PRIFAS interfacing agencies for discussion with LL. Arocho (Government of Puerto Rico CIO).	\$ 366.00	2.5	\$ 915.00
7/14/2017	Prommel, Patrick	Prepare updates to the timeline of system upgrades/migration/preparatory activities to incorporating new system dependencies, implementation decisions provided by S. Sundaram (Deloitte) for presentation to L. Arocho (Government of Puerto Rico CIO).	\$ 366.00	2.6	\$ 951.60
7/14/2017	Quails, Mike	Prepare action plan for the week of 6/17 to outline progress, including open items related to modified accrual for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
7/14/2017	Quails, Mike	Update the 'Executive Summary - Timeline' within the 'Financial Core Systems Upgrade/Migration Timeline' to provide additional details for financial reporting capabilities.	\$ 507.00	0.8	\$ 405.60
7/14/2017	Quails, Mike	Update 'Phase 1 Timeline – Stabilization Activities' in the 'Financial Core Systems Upgrade/Migration Timeline' to illustrate the timing of stabilization of reporting capabilities for PROMESA reporting.	\$ 507.00	1.1	\$ 557.70
7/14/2017	Quails, Mike	Update 'Phase 2 Timeline – Enhanced Reporting' within the 'Financial Core Systems Upgrade/Migration Timeline' to illustrate additive capabilities for financial reporting to PROMESA.	\$ 507.00	0.6	\$ 304.20
7/14/2017	Quails, Mike	Add details to 'Phase 3 Timeline – Future State' in the 'Financial Core Systems Upgrade/Migration Timeline' to illustrate a common platform for PROMESA reporting.	\$ 507.00	1.3	\$ 659.10
7/14/2017	Quails, Mike	Update the lead in pages of the 'Financial Core Systems Upgrade/Migration Timeline' to illustrate progress to toward a stable future state for PROMESA financial reporting.	\$ 507.00	0.4	\$ 202.80
7/14/2017	Quails, Mike	Summarize the 'Financial Core Systems Upgrade/Migration Timeline' presentation changing its order to better illustrate the timeline, for PROMESA financial reporting.	\$ 507.00	0.5	\$ 253.50
7/14/2017	Quails, Mike	Prepare action plans for required technology meetings with agencies for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
7/14/2017	Sundaram, Swami	Update the latest version of the Modified Accrual Accounting migration timeline to identify the specific GPR owners (points-of-contacts) that will be helping facilitate the transition per request of R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.6	\$ 304.20

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/14/2017	Sundaram, Swami	Update analysis of Phase 1 detail reporting activities in timeline to identify start, end dates of activities for the PeopleSoft strategy at PRIFAS/Agencies.	\$ 507.00	0.5	\$ 253.50
7/14/2017	Sundaram, Swami	Update the latest version of the Modified Accrual Accounting migration timeline to incorporate potential delays due to agency access and quality of system modifications in-place per request of R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/14/2017	Sundaram, Swami	Update analysis of implementation timeline with Phase 3 detailed accounting system activities for upgrade strategy for PRIFAS/Agencies.	\$ 507.00	0.9	\$ 456.30
7/14/2017	Young, Chris	Review draft deliverable, including supporting documents, summarizing the modified accrual reporting assessment as required by the FOMB.	\$ 621.00	1.5	\$ 931.50
7/17/2017	Prommel, Patrick	Draft consolidated notes of meeting with Eduardo Castellanos (Hacienda) on PRIFAS system discussion based on S. Sundaram's (Deloitte) findings.	\$ 366.00	0.9	\$ 329.40
7/17/2017	Prommel, Patrick	Prepare PeopleSoft customization agendas, respective action items for meetings with the Dept.'s of Education, Mental Health, Health, Environmental Quality for agencies to review before meetings to discuss accounting documentation gathering.	\$ 366.00	0.5	\$ 183.00
7/17/2017	Prommel, Patrick	Draft PeopleSoft customization agendas, action items based on new reporting requirements for discussion with the Dept.' of Education, Mental Health, Health, Environmental Quality for accounting measures implementation.	\$ 366.00	1.9	\$ 695.40
7/17/2017	Prommel, Patrick	Meet with M. Quails, S. Sundaram (All Deloitte) R. Guerra (PR - Asst Secretary of Central Accounting), F. Morales, D. Chinea (PRIFAS) to discuss system details related to Customizations (Unrecorded Invoices, OMB Budget Transfer) in PeopleSoft v7.5.	\$ 366.00	1.7	\$ 622.20
7/17/2017	Prommel, Patrick	Prepare follow up action items task list, required future analysis steps based on meeting with the PRIFAS PeopleSoft v7.5 technical team in order to assess PeopleSoft system details for accounting measure implementation.	\$ 366.00	1.7	\$ 622.20
7/17/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss modified accrual strategy for meeting with the Secretary of Hacienda, T. Hurley (Deloitte), other government consultants, to clarify Financial Reporting Requirements for PROMESA.	\$ 507.00	0.4	\$ 202.80
7/17/2017	Quails, Mike	Gather information for Mental Health, Hacienda (IRS) agencies to prepare accounting system discovery meeting invitations for the financial system discovery process.	\$ 507.00	0.3	\$ 152.10
7/17/2017	Quails, Mike	Draft emails indicating Agency next step follow-up requirements for modified accrual system to R. Guerra (PR - Asst Secretary of Central Accounting) for distribution to agencies.	\$ 507.00	0.3	\$ 152.10

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Date	Professional	Description	Rate	Hours	Fees
7/17/2017	Quails, Mike	Draft invitation with basic agenda for PeopleSoft Discovery Meeting with Hacienda IRS to initiate the modified accrual discovery process as requested per R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
7/17/2017	Quails, Mike	Prepare agenda of open items to facilitate coordination of PeopleSoft discovery activities for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.7	\$ 354.90
7/17/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to review the execution details for the accounting priorities.	\$ 507.00	1.1	\$ 557.70
7/17/2017	Quails, Mike	Meet with F. Ruiz (Hacienda Functional) to discover scope of customizations that have been made to PRIFAS to assess their impact on the financial systems transformation timeframe.	\$ 507.00	0.4	\$ 202.80
7/17/2017	Quails, Mike	Gather information for EQB, Health, Education agencies to prepare accounting implementation meeting invitations.	\$ 507.00	0.7	\$ 354.90
7/17/2017	Quails, Mike	Meet with P. Prommel to provide guidance on taking meeting notes for the following accounting implementation meeting.	\$ 507.00	0.2	\$ 101.40
7/17/2017	Quails, Mike	Collect background information on the EQB Agency to prepare questions to assess the ability to implement accounting actions for the Implementation meeting.	\$ 507.00	1.4	\$ 709.80
7/17/2017	Quails, Mike	Review the Agenda for accounting process Meeting with Hacienda Finance Team prepared by S. Sundaram (Deloitte).	\$ 507.00	0.4	\$ 202.80
7/17/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), F. Ruiz Morales (Functional Hacienda), D. Chinae (IT Contact to Hacienda) to discuss Suspense Accounts, OMB Customization, Unrecorded Invoices processes for accounting implementations.	\$ 507.00	1.7	\$ 861.90
7/17/2017	Quails, Mike	Draft English/Spanish meeting agenda structure for Agency next step follow-up meetings for the financial system discovery process.	\$ 507.00	0.4	\$ 202.80
7/17/2017	Quails, Mike	Draft initial agenda topics for the PeopleSoft Discovery Meeting with Hacienda IRS for R. Guerra (PR - Asst Secretary of Central Accounting) to distribute.	\$ 507.00	0.4	\$ 202.80
7/17/2017	Quails, Mike	Reviewed invitation request for Agency Discovery Meetings prepared by P. Prommel (Deloitte) for R. Guerra (PR - Asst Secretary of Central Accounting) prior to distribution.	\$ 507.00	0.4	\$ 202.80
7/17/2017	Quails, Mike	Draft email meeting invitations to Agencies for next step follow-up meetings per R. Guerra's (Hacienda Under Secretary) request to complete the discovery process.	\$ 507.00	0.3	\$ 152.10
7/17/2017	Sundaram, Swami	Meet with M. Quails (Deloitte) to discuss PRIFAS Technical Details for journal entry error processing in PeopleSoft v7.5.	\$ 507.00	0.5	\$ 253.50
7/17/2017	Sundaram, Swami	Update analysis of Journal Suspense Processing options to assess journal entry error processing in PeopleSoft v7.5 per request of R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70

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Date	Professional	Description	Rate	Hours	Fees
7/17/2017	Sundaram, Swami	Prepare summary containing the action items with the PRIFAS PeopleSoft v7.5 Technical Team in regards to journal entry error processing, Customizations in the system to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/17/2017	Sundaram, Swami	Prepare analysis of the Hacienda Technical specifications to discuss technical customizations in PeopleSoft v7.5 for implementing accounting measures.	\$ 507.00	1.4	\$ 709.80
7/17/2017	Sundaram, Swami	Review analysis of PeopleSoft v7.5 technical customizations to identify challenges to implementing accounting measures.	\$ 507.00	1.5	\$ 760.50
7/17/2017	Sundaram, Swami	Review analysis of system requirements for Education/EQB/Health/Mental Health/Treasury agencies with P. Prommel (Deloitte) to include details about OMB Budget Transfer, Unrecorded Liability customizations.	\$ 507.00	0.9	\$ 456.30
7/17/2017	Sundaram, Swami	Meet with M. Quails, P. Prommel (all Deloitte) R. Guerra (PR - Asst Secretary of Central Accounting), F. Morales, D. Chine (all PRIFAS) to discuss system details related to Customizations (Unrecorded Invoices, OMB Budget Transfer) in PeopleSoft v7.5.	\$ 507.00	1.7	\$ 861.90
7/17/2017	Sundaram, Swami	Meet with M. Quails, P. Prommel (All Deloitte) to discuss action items from the meeting with the PRIFAS PeopleSoft v7.5 technical team on the discovery of system details for next steps of accounting implementation.	\$ 507.00	1.7	\$ 861.90
7/18/2017	Prommel, Patrick	Draft consolidated meeting notes based on S. Sundaram's (Deloitte) findings from discussion with PRIFAS technical team, R. Guerra (All Hacienda) on Unrecorded Invoices, OMB Budget Transfer customizations.	\$ 366.00	1.3	\$ 475.80
7/18/2017	Prommel, Patrick	Meet with M. Quails, S. Sundaram (Deloitte) R. Guerra, F. Ruiz, D. Chinae (Hacienda) to discover system details on PeopleSoft v7.5 customizations listing for accounting processing options to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.7	\$ 622.20
7/18/2017	Prommel, Patrick	Meet with M. Quails, S. Sundaram (Deloitte) to discuss strategy for a meeting with F. Morales's (Hacienda) PRIFAS PeopleSoft v7.5 support team on Vouchers for implementing accounting processes.	\$ 366.00	1.1	\$ 402.60
7/18/2017	Prommel, Patrick	Draft consolidated meeting notes from meeting with F. Ruiz (Hacienda) on accounting databases to prepare system customization design documents for accounting initiatives.	\$ 366.00	0.4	\$ 146.40
7/18/2017	Prommel, Patrick	Prepare summary of control process needs gathered in meeting on system customizations with F. Ruiz, D. Chinae, E. Castellanos (Hacienda).	\$ 366.00	0.6	\$ 219.60
7/18/2017	Prommel, Patrick	Draft consolidated meeting notes from meeting on accounting process customizations with E. Castellanos (Hacienda) based on findings by S. Sundaram (Deloitte).	\$ 366.00	1.4	\$ 512.40
7/18/2017	Prommel, Patrick	Meet with V. Soran (Deloitte) to discuss strategy on accounting assessment related to agency meetings in order to create preparation materials for agency team leaders.	\$ 366.00	0.6	\$ 219.60

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Date	Professional	Description	Rate	Hours	Fees
7/18/2017	Prommel, Patrick	Prepare analysis of accounting process files provided by Dalving Chinae (Nelvex) on PRIFAS customizations for review by S. Sundaram (Deloitte).	\$ 366.00	0.9	\$ 329.40
7/18/2017	Prommel, Patrick	Draft agenda for OMB budget transfer, unrecorded invoice customizations, accounting process follow up discovery session with the Department of Education.	\$ 366.00	0.5	\$ 183.00
7/18/2017	Prommel, Patrick	Prepare analysis on agency responses to customization configurations in order to create follow up action items/parking lot topics.	\$ 366.00	0.5	\$ 183.00
7/18/2017	Prommel, Patrick	Meet with S. Sundaram, M. Quails (All Deloitte), F. Morales, D. Chinae, E. Castellanos (Hacienda) to discuss implementation strategy, timing of same for accounting.	\$ 366.00	0.4	\$ 146.40
7/18/2017	Prommel, Patrick	Draft action items memo on Quick Wins implementation plan requirements for the Department of Education in order to advance accounting implementation initiative.	\$ 366.00	0.9	\$ 329.40
7/18/2017	Prommel, Patrick	Update action items task list on Quick Wins implementation plan for the Department of Education to include detailed instruction.	\$ 366.00	0.8	\$ 292.80
7/18/2017	Prommel, Patrick	Draft agenda for discovery session with the Environmental Quality Board to assess OMB budget transfer, unrecorded invoice customizations.	\$ 366.00	0.7	\$ 256.20
7/18/2017	Prommel, Patrick	Prepare agenda for quick wins discovery meeting with Mental Health agency to discuss OMB budget transfer, unrecorded invoice customizations.	\$ 366.00	0.5	\$ 183.00
7/18/2017	Prommel, Patrick	Draft agenda for unrecorded invoice customizations, OMB budget transfer, design documents follow up meeting with the Department of Health.	\$ 366.00	0.3	\$ 109.80
7/18/2017	Prommel, Patrick	Meet with S. Sundaram, M. Quails (All Deloitte) to discuss strategy for a meeting with F. Morales's team (PRIFAS PeopleSoft v7.5 support) to clarify accounting measures achievability, for PRIFAS.	\$ 366.00	1.1	\$ 402.60
7/18/2017	Quails, Mike	Meet with S. Sundaram, P. Prommel (All Deloitte) to discuss strategy for a meeting with F. Morales's team (PRIFAS PeopleSoft v7.5 support) to clarify accounting measures achievability for PRIFAS.	\$ 507.00	1.1	\$ 557.70
7/18/2017	Quails, Mike	Meet with Eduardo (F. Moral's team member), to gather emailed documentation of meeting invitations/agendas for PRIFAS accounting initiatives.	\$ 507.00	0.2	\$ 101.40
7/18/2017	Quails, Mike	Meet with F. Morales (Hacienda) to discuss meeting strategy for upcoming PRIFAS accounting meeting.	\$ 507.00	0.2	\$ 101.40
7/18/2017	Quails, Mike	Meet with C. Young (Deloitte) to receive instructions for creating the Modified Accrual Reporting Migration Plan for R. Guerra (PR - Asst Secretary of Central Accounting) to be provide to PROMESA.	\$ 507.00	0.4	\$ 202.80
7/18/2017	Quails, Mike	Draft initial version of the Phases for the Modified Accrual Reporting Migration Plan to be provided to PROMESA.	\$ 507.00	0.7	\$ 354.90
7/18/2017	Quails, Mike	Meet with S. Sundaram, P. Prommel (All Deloitte), F. Morales, D. Chinae, E. Castellanos (Hacienda) to discuss accounting implementation strategy, timing for same accounting measures.	\$ 507.00	0.4	\$ 202.80

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Date	Professional	Description	Rate	Hours	Fees
7/18/2017	Quails, Mike	Add Phase details to the initial draft of Modified Accrual Reporting Migration Plan to illustrate pathway for achieving PROMESA reporting requirements.	\$ 507.00	1.3	\$ 659.10
7/18/2017	Quails, Mike	Meet with C. Young (Deloitte) to receive feedback structuring reporting phase improvements for the Modified Accrual Reporting Migration Plan.	\$ 507.00	0.4	\$ 202.80
7/18/2017	Quails, Mike	Update Modified Accrual Reporting Migration Plan based on discussion with C. Young (Deloitte) to include benefits for each draft Phase of the Migration Plan.	\$ 507.00	1.8	\$ 912.60
7/18/2017	Quails, Mike	Meet with D. China (Hacienda Technical) to receive instructions on how to review the Original Design Documents for the PeopleSoft system.	\$ 507.00	0.2	\$ 101.40
7/18/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss the overall Plan Approach for the Modified Accrual Reporting Migration Plan.	\$ 507.00	0.3	\$ 152.10
7/18/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to draft further phase details for Modified Accrual Reporting Migration Plan.	\$ 507.00	2.1	\$ 1,064.70
7/18/2017	Quails, Mike	Update draft of Phases within Modified Accrual Reporting Migration Plan, based on R. Guerra's (Hacienda Under Secretary) input.	\$ 507.00	0.4	\$ 202.80
7/18/2017	Quails, Mike	Meet with F. Ruiz (Hacienda Functional) to request a PeopleSoft Refresh Instance for the Technical Team to test.	\$ 507.00	0.4	\$ 202.80
7/18/2017	Soran, Vlad	Review PRIFAS system functionality documentation in order to ascertain degree of customizations in the current system for migration/upgrade work plan.	\$ 546.00	2.5	\$ 1,365.00
7/18/2017	Soran, Vlad	Prepare first draft of PROMESA Reporting Requirements presentation for C. Young's (Deloitte) meeting with R. Maldonado (PR - Secretary of Treasury, CFO) on system upgrade/migration plan.	\$ 546.00	2.3	\$ 1,255.80
7/18/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to walkthrough the journal entry error processing initiative process at PRIFAS/Agencies for accounting presentation.	\$ 507.00	1.4	\$ 709.80
7/18/2017	Sundaram, Swami	Review analysis of accounting system design for the OMB Budget Transfer customization to prepare for follow up meetings with the PRIFAS team on implementing of same at other agencies.	\$ 507.00	1.4	\$ 709.80
7/18/2017	Sundaram, Swami	Prepare analysis of the accounting system design document to identify system objects needed for implementing this quick win at Education, EQB, Health, Mental Health agencies.	\$ 507.00	1.2	\$ 608.40
7/18/2017	Sundaram, Swami	Prepare analysis of the accounting system design document for the Unrecorded invoice customization in preparation for follow up meetings with the PRIFAS team on implementation.	\$ 507.00	1.8	\$ 912.60
7/18/2017	Sundaram, Swami	Update analysis of the accounting system design document to identify scenarios for the Unrecorded invoice customization at Education, Environmental Quality Board, Health, Mental Health agencies as requested by R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.4	\$ 709.80



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Date	Professional	Description	Rate	Hours	Fees
7/18/2017	Sundaram, Swami	Meet with M. Quails, P. Prommel (All Deloitte) to discuss strategy for PRIFAS PeopleSoft v7.5 on journal Suspense Processing, Vouchers, for implementing quick wins.	\$ 507.00	1.1	\$ 557.70
7/18/2017	Sundaram, Swami	Review notes of the meeting with F. Morales's (Hacienda) PRIFAS PeopleSoft v7.5 support team with P. Prommel (Deloitte) to understand the impact of accounting implementation timeline, resources.	\$ 507.00	1.4	\$ 709.80
7/18/2017	Sundaram, Swami	Meet with M. Quails, P. Prommel (All Deloitte), F. Morales, D. Chine, E. Castellanos (all Hacienda) to discuss strategy implementing journal suspense processing, unrecorded liability customizations, OMB Budget Transfer customizations.	\$ 507.00	1.2	\$ 608.40
7/18/2017	Sundaram, Swami	Meet with P. Prommel (All Deloitte) to discuss strategy for PRIFAS PeopleSoft v7.5 support.	\$ 507.00	1.1	\$ 557.70
7/18/2017	Sundaram, Swami	Prepare the detailed implementation plan for the 90 day PeopleSoft assessment with budget transfer customizations initiative for implementation at PRIFAS/Education/EQB/Health/Mental Health agencies.	\$ 507.00	2.1	\$ 1,064.70
7/19/2017	Nguyen, Phuong	Update analysis of PROMESA reporting requirements to present to R. Maldonado (PR - Secretary of Treasury, CFO) to address plan to meet requirements, including system capabilities for financial reporting.	\$ 429.00	2.5	\$ 1,072.50
7/19/2017	Prommel, Patrick	Updated agendas for agency PeopleSoft discovery discussions to include module-specific questions based on feedback from S. Sundaram (Deloitte) for accounting assessment.	\$ 366.00	0.7	\$ 256.20
7/19/2017	Prommel, Patrick	Meet with S. Sundaram, V. Soran (All Deloitte) to update the Modified Accruals reporting implementation plan to help assess gaps in system requirements to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	2.1	\$ 768.60
7/19/2017	Prommel, Patrick	Draft modified accruals work stream status update for V. Soran (Deloitte) to present to R. Maldonado (PR - Secretary of Treasury, CFO) as per weekly process.	\$ 366.00	1.0	\$ 366.00
7/19/2017	Prommel, Patrick	Draft updated PROMESA reporting framework interfaces based on timeline additions from V. Soran (Deloitte) for the PROMESA reporting requirements presentation of R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.7	\$ 622.20
7/19/2017	Prommel, Patrick	Update PROMESA reporting framework presentation to include people-associated risks, personnel dependencies on PROMESA reporting requirements for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.6	\$ 585.60
7/19/2017	Prommel, Patrick	Prepare updates to the PROMESA reporting framework presentation deck to include executive summary report, identified technology risks with mitigations for PROMESA reporting requirements analysis for Hacienda leadership.	\$ 366.00	2.1	\$ 768.60
7/19/2017	Prommel, Patrick	Draft updates to the PROMESA reporting requirements presentation to include process risks identified from meeting with S. Sundaram (Deloitte) for later discussion with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	0.9	\$ 329.40

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7/19/2017	Prommel, Patrick	Update PROMESA reporting framework presentation with maturity model analysis for PROMESA reporting requirements assessment.	\$ 366.00	1.8	\$ 658.80
7/19/2017	Prommel, Patrick	Prepare update to the PROMESA reporting requirements presentation to include changes in Modified Accrual Reporting Migration Plan made by V. Soran (Deloitte) before presentation to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	2.3	\$ 841.80
7/19/2017	Prommel, Patrick	Update PROMESA reporting framework presentation to include changes in Elimination of Multi-Year Appropriations for PROMESA reporting requirements assessment.	\$ 366.00	1.9	\$ 695.40
7/19/2017	Quails, Mike	Update the Modified Accrual Reporting Migration Plan to include a slide for individual Phase 'Requirements' based on R. Guerra's (Hacienda) feedback.	\$ 507.00	1.3	\$ 659.10
7/19/2017	Quails, Mike	Update the Modified Accrual Reporting Migration Plan to include a slide for Phase 'Risks' based on findings from discussion with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.9	\$ 456.30
7/19/2017	Quails, Mike	Meet with S. Sundaram, V. Soran (All Deloitte) to discuss recent updates on timing of the Modified Accrual Reporting Migration Plan for follow up with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.8	\$ 405.60
7/19/2017	Quails, Mike	Meet with S. Sundaram, V. Soran, T. Hurley (all Deloitte) to discuss the Modified Accruals Reporting Migration Plan provided by R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/19/2017	Quails, Mike	Meet with S. Sundaram & V. Soran (both Deloitte) to update Modified Accrual Reporting Migration Plan with feedback from R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.9	\$ 456.30
7/19/2017	Soran, Vlad	Meet with S. Sundaram, P. Prommel (All Deloitte) to update the Modified Accruals reporting implementation plan to help assess gaps in accounting system requirements to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	2.1	\$ 1,146.60
7/19/2017	Soran, Vlad	Draft detailed implementation plan in response to meeting with E. Castellanos (Hacienda) to include timeline for each step to implement journal entry error correction processing at PRIFAS for the accounting initiatives plan.	\$ 546.00	2.1	\$ 1,146.60
7/19/2017	Soran, Vlad	Meet with M. Quails, S. Sundaram (both Deloitte), and R. Guerra (PR - Asst Secretary of Central Accounting) to walk through the Modified Accrual implementation plan in order to obtain feedback and comments on activities, accuracy of information obtained, and scope.	\$ 546.00	1.1	\$ 600.60
7/19/2017	Soran, Vlad	Meet with M. Quails, T. Hurley (All Deloitte) to discuss the transition plan for the Modified accruals implementation plan for transitions of responsibilities within work stream for R. Maldonado's (Hacienda Secretary) review.	\$ 546.00	0.7	\$ 382.20

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/19/2017	Soran, Vlad	Meet with M. Quails, S. Sundaram (Deloitte) to discuss strategy behind updating the modified accruals reporting implementation plan with new transition plan roles, for C. Young (Deloitte) to present to the R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.9	\$ 491.40
7/19/2017	Soran, Vlad	Draft detailed implementation plan timelines of the OMB Budget Transfer customization based on PRIFAS design documentation for Education/EQB/Health/Mental Health agencies' customization requirements set by OMB.	\$ 546.00	2.1	\$ 1,146.60
7/19/2017	Soran, Vlad	Meet with C. Young, S. Sundaram (Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to walkthrough the updated Modified Accruals Implementation plan prior to C. Young, T. Hurley's (Deloitte) meeting with the R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.8	\$ 982.80
7/19/2017	Sundaram, Swami	Meet with M. Quails, T. Hurley (All Deloitte) to discuss transition plan in the Modified accruals implementation plan for workstreams transitions for R. Maldonado's (Hacienda Secretary).	\$ 507.00	0.7	\$ 354.90
7/19/2017	Sundaram, Swami	Meet with M. Quails, V. Soran (All Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to walkthrough the Modified Accruals implementation plan in order to discuss activities, scope going forward.	\$ 507.00	0.9	\$ 456.30
7/19/2017	Sundaram, Swami	Meet with M. Quails, V. Soran, T. Hurley (all Deloitte) to discuss the Modified Accruals Reporting Migration Plan provided by R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/19/2017	Sundaram, Swami	Meet with V. Soran, P. Prommel (All Deloitte) to update the Modified Accruals reporting implementation plan to help assess gaps in system requirements to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	2.1	\$ 1,064.70
7/19/2017	Sundaram, Swami	Prepare accounting implementation plan with timeline for each step to implement journal suspense processing at PRIFAS. based on details meeting with R. Guerra's (Hacienda Undersecretary).	\$ 507.00	2.1	\$ 1,064.70
7/19/2017	Sundaram, Swami	Prepare a detailed implementation plan with timeline for each step to implement the OMB Budget Transfer customization at PRIFAS for the quick win initiative.	\$ 507.00	2.1	\$ 1,064.70
7/19/2017	Sundaram, Swami	Prepare a detailed timeline to implement the Unrecorded Liability customization Education/EQB/Health/Mental Health agencies based on design document obtained from PRIFAS for implementing quick win.	\$ 507.00	2.1	\$ 1,064.70
7/19/2017	Sundaram, Swami	Meet with C. Young, V. Soran (All Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to review the updated Modified Accruals Implementation plan before T. Hurley's (Deloitte) meeting with the R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.8	\$ 912.60
7/19/2017	Young, Chris	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss draft plan for modified accrual with follow on steps related to data collection.	\$ 621.00	0.5	\$ 310.50

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Prommel, Patrick	Prepare updates to PROMESA reporting requirements to include feedback on data interfaces, new agency requirements gathered from discussion with V. Soran, C. Young (Deloitte) for the reporting framework analysis.	\$ 366.00	1.8	\$ 658.80
7/20/2017	Prommel, Patrick	Update PROMESA reporting requirements presentation to include consolidated maturity models based on discussion with V. Soran (Deloitte) for reporting framework analysis.	\$ 366.00	2.3	\$ 841.80
7/20/2017	Prommel, Patrick	Prepare updates to PROMESA reporting requirements presentation with Modified Accrual Migration Plan updated timeline, Modified Accrual Reporting migration benefits for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	2.1	\$ 768.60
7/20/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte), the EPA Team of E. Delannoy (NTT Data Consultant), A. Melendez (EQB) to discuss Journal Suspense Correction, Listing of customizations, Unrecorded Invoice customization, OMB Budget Transfer customization to implement accounting at the EQB agency.	\$ 366.00	2.1	\$ 768.60
7/20/2017	Soran, Vlad	Meet with C. Young, S. Sundaram (All Deloitte) to review updated draft of the PROMESA budget reporting presentation to identify errors, check related data, assess strategic focus points to be highlighted.	\$ 546.00	0.4	\$ 218.40
7/20/2017	Soran, Vlad	Prepared modified accrual reporting migration plan/benefits tables for the PROMESA Reporting Requirements presentation for assessment by R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	2.1	\$ 1,146.60
7/20/2017	Soran, Vlad	Meet with S. Sundaram (Deloitte) to debrief list of customizations, unrecorded invoice/OMB Budget Transfer customizations from the meeting with E. Delannoy, A. Melendez (EQB/JCA) for accounting implementation assessment.	\$ 546.00	0.6	\$ 327.60
7/20/2017	Soran, Vlad	Meet with S. Sundaram (Deloitte) to discuss timeline milestone updates to add to the Modified Accruals Implementation plan for review by C. Young, (Deloitte), R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.5	\$ 273.00
7/20/2017	Soran, Vlad	Meet with S. Sundaram (Deloitte) to review Hyperion Implementation/CAFR Reporting updates to the Modified Accruals Implementation plan timeline to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.4	\$ 764.40
7/20/2017	Soran, Vlad	Create migration plan for PROMESA Modified Accrual Reporting including Agency rollout plan for C. Young, (All Deloitte) to walkthrough with the R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	2.3	\$ 1,255.80
7/20/2017	Soran, Vlad	Update PROMESA Reporting presentation to include C. Young's comments on reporting priorities, risks, issues in preparation for the meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.8	\$ 982.80
7/20/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte), the EPA Team of E. Delannoy (NTT Data Consultant), A. Melendez (EQB) to discuss journal entry error correction, listing of customizations, Unrecorded Invoice customization, OMB Budget Transfer customization.	\$ 507.00	2.1	\$ 1,064.70

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Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to review list of customizations, unrecorded invoice/OMB Budget Transfer customizations from the meeting with E. Delannoy, A. Melendez (All EQB/JCA) for accounting implementation assessment.	\$ 507.00	0.6	\$ 304.20
7/20/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to review detailed timeline milestone updates to add to the Modified Accruals Implementation plan for review by (Deloitte), R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.5	\$ 253.50
7/20/2017	Sundaram, Swami	Prepare the timeline updates to the Modified Accruals Implementation plan based on new data obtained for Modified Accruals/Hyperion Implementation/CAFR Reporting for T. Hurley (All Deloitte) to walkthrough with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.4	\$ 709.80
7/20/2017	Sundaram, Swami	Update analysis of modified accruals timeline based on the Rollout strategy to the EQB/Education/Health/Mental Health agencies for the Modified Accruals Implementation plan.	\$ 507.00	1.2	\$ 608.40
7/20/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to review CAFR Reporting/Hyperion Implementation effects to the Modified Accruals Implementation plan timeline to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.4	\$ 202.80
7/20/2017	Young, Chris	Update the modified accrual action plan to set timelines to meet August 1, 2018 FOMB planning document requirements as part of the accrual assessment.	\$ 621.00	1.0	\$ 621.00
7/21/2017	Prommel, Patrick	Draft email to ASSMCA for PeopleSoft discovery session preparation items to discuss agency system customizations for quick wins assessment.	\$ 366.00	0.3	\$ 109.80
7/21/2017	Prommel, Patrick	Update meeting notes from meeting with Environmental Quality Board technical team by consolidating S. Sundaram's (Deloitte) performance indicators, highlighted information for analysis of account process at agency.	\$ 366.00	0.9	\$ 329.40
7/21/2017	Quails, Mike	Meet with C. Young (Deloitte) to review the current status of the Modified Accrual work stream activities for update to the Secretary of Hacienda.	\$ 507.00	0.2	\$ 101.40
7/21/2017	Quails, Mike	Review the current version of the Modified Accrual Reporting Migration Plan to understand impacts of changes made to the plan steps.	\$ 507.00	0.7	\$ 354.90
7/21/2017	Quails, Mike	Compare the draft follow up meeting request agendas for the four agencies (EQB, Metal Health, Health, Education) in order to provide feedback P. Prommel prior to distribution.	\$ 507.00	0.9	\$ 456.30
7/21/2017	Quails, Mike	Meet with C. Young (Deloitte) to discuss his changes for the current version of the Modified Accrual Reporting Migration Plan before presentation to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.4	\$ 202.80
7/21/2017	Soran, Vlad	Review journal entry error correction implementation processing options provided by S. Sundaram (Deloitte) to compare journal entries in error for budget check purposes versus journal edit check purposes.	\$ 546.00	1.1	\$ 600.60

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Date	Professional	Description	Rate	Hours	Fees
7/21/2017	Sundaram, Swami	Prepare analysis of options to implement the journal entry error processing to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/21/2017	Sundaram, Swami	Update analysis to include the impact of the OMB Budget Customization on the EQB agency to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/21/2017	Young, Chris	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss draft of reporting plan for modified accrual initiative.	\$ 621.00	0.8	\$ 496.80
7/24/2017	Prommel, Patrick	Create agency checklist of follow up action items, status of pending/completed agency discovery meeting for M. Quails (Deloitte).	\$ 366.00	0.7	\$ 256.20
7/24/2017	Prommel, Patrick	Draft follow up email to Eduardo Delannoy (NTT Data), Angel Melendez (JCA/EQB) with instructions on creating design documentation for the agency specific PeopleSoft system customizations for suspense journal processing, unrecorded invoices entry.	\$ 366.00	0.2	\$ 73.20
7/24/2017	Prommel, Patrick	Create ShareFile accounts/database for E. Delannoy (NTT Data), A. Melendez (JCA/EQB) for PeopleSoft customization design documents creation for accounting implementation development.	\$ 366.00	0.5	\$ 183.00
7/24/2017	Prommel, Patrick	Prepare updates to EQB/JCA meeting notes establishing information points by budget transfer process, unrecorded invoice submission, customization history for S. Sundaram's (Deloitte) analysis for accounting implementation.	\$ 366.00	1.3	\$ 475.80
7/24/2017	Prommel, Patrick	Draft email to S. Sundaram, M. Quails, V. Soran (All Deloitte) with agenda, action items for meeting with ASSMCA/Mental Health agency on PeopleSoft customizations of budget transfers, unrecorded invoices.	\$ 366.00	0.3	\$ 109.80
7/24/2017	Prommel, Patrick	Meet with V. Soran, S. Sundaram, M. Quails (All Deloitte) to discuss updates to the accounting Implementation Plan Outline for follow up with Education, Mental Health, Hacienda agencies.	\$ 366.00	0.5	\$ 183.00
7/24/2017	Prommel, Patrick	Update EQB/JCA meeting notes by adding follow up action items, lessons learned highlights based on consolidation of notes from S. Sundaram (Deloitte).	\$ 366.00	1.2	\$ 439.20
7/24/2017	Prommel, Patrick	Draft work stream status meeting deck for V. Soran (Deloitte) with PeopleSoft assessment progress for weekly update report for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.7	\$ 256.20
7/24/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss communicating next steps for the Migration Plan of Modified Accrual reporting.	\$ 507.00	0.4	\$ 202.80
7/24/2017	Quails, Mike	Update the risk slide for the GPR Pathway to Modified Accrual Accounting/Reporting presentation based on discussion with C. Young (Deloitte) prior to providing updates to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	2.3	\$ 1,166.10

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Date	Professional	Description	Rate	Hours	Fees
7/24/2017	Quails, Mike	Review edits to the GPR Pathway to Modified Accrual Accounting/Reporting with C. Young (Deloitte) to analyze changes in context of entire plan, prior to providing updates to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.6	\$ 304.20
7/24/2017	Quails, Mike	Provide versions of the Modified Accrual Accounting/Reporting to R. Guerra (PR - Asst Secretary of Central Accounting) for delivery to AAFAF.	\$ 507.00	0.3	\$ 152.10
7/24/2017	Quails, Mike	Review the GPR Pathway to Modified Accrual Accounting/Reporting maturity model to understand the timing of Quick Wins for Hacienda Finance.	\$ 507.00	0.7	\$ 354.90
7/24/2017	Quails, Mike	Meet with V. Soran, S. Sundaram, P. Prommel (All Deloitte) to discuss updates to the accounting Implementation Plan Outline for follow up with Education, Mental Health, Hacienda agencies.	\$ 507.00	0.5	\$ 253.50
7/24/2017	Quails, Mike	Meet with D. Santiago (IT Contractor to Hacienda) to arrange for a PRIFAS Refresh to assist in completion of PeopleSoft current state discovery.	\$ 507.00	0.4	\$ 202.80
7/24/2017	Quails, Mike	Prepare notes from meetings the PRIFAS Agencies in order to arrange follow up PeopleSoft discovery sessions as requested by R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.6	\$ 304.20
7/24/2017	Quails, Mike	Draft email to R. Guerra (PR - Asst Secretary of Central Accounting) following up on Agency meetings set ups for completion of the PeopleSoft current state discovery.	\$ 507.00	0.2	\$ 101.40
7/24/2017	Quails, Mike	Update GPR Pathway to Modified Accrual Accounting Reporting presentation's 'Migration Requirements' steps requirements before review by R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/24/2017	Quails, Mike	Update the Migration Plan Benefits slide footnotes within GPR Pathway to Modified Accrual Accounting Reporting presentation, to be provided to: R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.9	\$ 456.30
7/24/2017	Soran, Vlad	Meet with M. Quails, S. Sundaram, P. Prommel (All Deloitte) to discuss milestones, risks to the accounting Implementation Plan Outline to identify needs for meetings with Education, Mental Health, Hacienda.	\$ 546.00	0.5	\$ 273.00
7/24/2017	Soran, Vlad	Meet with F. Guzman, C. Frederique, F. Gonzalez, M. Gonzalez (All AAFAF), C. Young ( Deloitte), F. Peña, R. Guerra, O. Rodriguez (All Hacienda) , J. Aponte (OMB) to review the monthly reporting to PROMESA board.	\$ 546.00	2.1	\$ 1,146.60
7/24/2017	Soran, Vlad	Review the interim Modified accrual plan created for R. Guerra (PR - Asst Secretary of Central Accounting) in order to identify/ propose modifications to same.	\$ 546.00	1.6	\$ 873.60
7/24/2017	Sundaram, Swami	Update accounting system analysis to add implementation steps for system implementation to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	2.1	\$ 1,064.70
7/24/2017	Sundaram, Swami	Prepare analysis on accounting system customizations with the Environmental Quality Board team to include follow up customization listing information request to the EQB team.	\$ 507.00	2.2	\$ 1,115.40



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Date	Professional	Description	Rate	Hours	Fees
7/24/2017	Sundaram, Swami	Meet with V. Soran, M. Quails, P. Prommel (All Deloitte) to discuss updates to the accounting Implementation Plan Outline for follow up with Education, Mental Health, Hacienda agencies.	\$ 507.00	0.5	\$ 253.50
7/24/2017	Young, Chris	Meet with Hacienda Controller team to discuss the plan for preparing modified accrual reports in order to meet reporting requirements.	\$ 621.00	1.7	\$ 1,055.70
7/25/2017	Harris, Andy	Develop agenda for meeting in New York with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss use cases for IT assessment.	\$ 621.00	0.6	\$ 372.60
7/25/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to document process flows to include in the implementation plan for accounting for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	0.2	\$ 73.20
7/25/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to review the accounting system process flows before presenting document to R. Guerra (PR - Asst Secretary of Central Accounting) for accounting initiative.	\$ 366.00	0.3	\$ 109.80
7/25/2017	Prommel, Patrick	Create agenda action items list for V. Soran, M. Quails (Deloitte) meeting with R. Guerra (PR - Asst Secretary of Central Accounting) on agency follow up meetings for discussion on accounting system Reporting Framework.	\$ 366.00	0.7	\$ 256.20
7/25/2017	Prommel, Patrick	Create first draft of process flow for PRIFAS agency errors from PeopleSoft for S. Sundaram's (Deloitte) review of PRIFAS systems.	\$ 366.00	1.9	\$ 695.40
7/25/2017	Prommel, Patrick	Draft updated PeopleSoft journals entries with errors for inclusion in monthly/yearly reporting to be separated into three scenarios to provide options in quick wins initiative implementation.	\$ 366.00	1.3	\$ 475.80
7/25/2017	Prommel, Patrick	Modified PeopleSoft journals entries with errors for inclusion in monthly/yearly reporting to include PRIFAS predefined processes on suspense option, adjustment periods, budget creation for review by S. Sundaram (Deloitte) before presentation to Hacienda leadership.	\$ 366.00	1.4	\$ 512.40
7/25/2017	Prommel, Patrick	Update PeopleSoft journals entries with errors for inclusion in monthly/yearly reporting adding Open Adjustment Periods processes for posting previous year journal.	\$ 366.00	0.9	\$ 329.40
7/25/2017	Prommel, Patrick	Draft updated PeopleSoft journals entries with errors for inclusion in monthly/yearly reporting updates standardizing journal error processes for scenarios of combination field errors or budget check errors for presentation for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.7	\$ 622.20
7/25/2017	Prommel, Patrick	Prepared analysis of the process flows of PeopleSoft entry errors with S. Sundaram (Deloitte) with Budget Check Errors to include in the implementation plan for accounting for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.1	\$ 402.60

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Date	Professional	Description	Rate	Hours	Fees
7/25/2017	Prommel, Patrick	Meet with M. Quails, S. Sundaram (All Deloitte) to discuss information on system customizations from meeting with R. Guerra (PR - Asst Secretary of Central Accounting) for accounting implementation strategy.	\$ 366.00	0.4	\$ 146.40
7/25/2017	Prommel, Patrick	Update Journal Processing Flows to create differentiation between Journal lines that are fully posted versus posted in suspense based on feedback from S. Sundaram (Deloitte).	\$ 366.00	0.8	\$ 292.80
7/25/2017	Prommel, Patrick	Draft email to J. McLean, L. Fabien, J. Harris, C. Deep (All Deloitte) to gather resources of year-end PeopleSoft related closing policies, procedures, schedules, checklists, calendars.	\$ 366.00	0.4	\$ 146.40
7/25/2017	Prommel, Patrick	Prepared analysis for M. Quails (Deloitte) on communications from R. Guerra (PR - Asst Secretary of Central Accounting) on agency follow ups for PeopleSoft customization meeting.	\$ 366.00	0.3	\$ 109.80
7/25/2017	Prommel, Patrick	Review PROMESA Reporting Requirements presentation for the Financial Budget Reporting Process Improvement initiative.	\$ 366.00	0.2	\$ 73.20
7/25/2017	Quails, Mike	Provide initial Agenda Items to P. Prommel (Deloitte) for modified accrual status meeting with R. Guerra (PR - Asst Secretary of Central Accounting) to address progress on open items.	\$ 507.00	0.3	\$ 152.10
7/25/2017	Quails, Mike	Provide updates/feedback on Agenda Items for modified accrual meeting with R. Guerra (PR - Asst Secretary of Central Accounting) to P. Prommel (Deloitte) for inclusion in progress reporting.	\$ 507.00	0.3	\$ 152.10
7/25/2017	Quails, Mike	Gather initial modifications data for PRIFAS PeopleSoft Customization provided by F. Ruiz (Hacienda Functional) contained in outdated accounting data files, to be used for assessing update to PRIFAS.	\$ 507.00	0.4	\$ 202.80
7/25/2017	Quails, Mike	Gather migrations data for PRIFAS PeopleSoft Customization provided by F. Ruiz (Hacienda Functional) contained in outdated accounting data files, to be used for assessing update to PRIFAS.	\$ 507.00	0.9	\$ 456.30
7/25/2017	Quails, Mike	Meet with V. Soran to discuss the Budget versus Actual reporting template provided by AAFAF.	\$ 507.00	0.6	\$ 304.20
7/25/2017	Quails, Mike	Review current version of the GPR Pathway to Modified Accrual Accounting Reporting presentation with V. Soran (Deloitte) to update recent changes, ahead of meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.5	\$ 253.50
7/25/2017	Quails, Mike	Provide the current version of the GPR Pathway to Modified Accrual Accounting Reporting presentation to V. Soran (Deloitte) for meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.2	\$ 101.40
7/25/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss establishing a regular check-in meeting for the PeopleSoft discovery process.	\$ 507.00	1.3	\$ 659.10
7/25/2017	Quails, Mike	Update the Plan/Benefits slide of the GPR Pathway to Modified Accrual Accounting Reporting presentation with initial edits from meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.6	\$ 304.20

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7/25/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss additional changes to the Phases of the Pathway to Modified Accrual Accounting Reporting Plan based on his conversations with the Hacienda Secretary.	\$ 507.00	0.4	\$ 202.80
7/25/2017	Quails, Mike	Update the Pathway to Modified Accrual Accounting Reporting Plan with R. Guerra's (Hacienda Under Secretary) changes.	\$ 507.00	2.3	\$ 1,166.10
7/25/2017	Quails, Mike	Review the updates to the Pathway to Modified Accrual Accounting Reporting Plan with V. Soran (Deloitte) to discuss timing of update activities.	\$ 507.00	0.4	\$ 202.80
7/25/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to review updates to the Phases of the Pathway to Modified Accrual Accounting Reporting Plan.	\$ 507.00	0.3	\$ 152.10
7/25/2017	Quails, Mike	Update the Pathway to Modified Accrual Accounting Reporting Plan with V. Soran (Deloitte) to include implementation steps, risks, benefits, prior to providing update to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
7/25/2017	Quails, Mike	Prepare PRIFAS system Modifications linked tables for the Deloitte team to review for the systems discovery process.	\$ 507.00	1.3	\$ 659.10
7/25/2017	Quails, Mike	Prepared PRIFAS system Incident database for the Deloitte team to review for the systems discovery process.	\$ 507.00	0.7	\$ 354.90
7/25/2017	Quails, Mike	Prepared the PRIFAS system Incident document for the Deloitte team to review for the systems discovery process.	\$ 507.00	1.1	\$ 557.70
7/25/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to discuss the Budget versus Actual reporting template provided by AAFAF.	\$ 546.00	0.6	\$ 327.60
7/25/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to review current version of the GPR Pathway to Modified Accrual Accounting Reporting work plan to assess reasonableness of milestone dates in preparation for meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 546.00	0.5	\$ 273.00
7/25/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to discuss additional details related to current challenges at the agency-level that need to be incorporated into the Pathway to Modified Accrual Accounting Reporting Plan for PROMESA reporting requirements.	\$ 546.00	0.4	\$ 218.40
7/25/2017	Soran, Vlad	Meet with C. Young (Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting), L. Arocho (Gov. of Puerto Rico CIO), Oracle Sales Representatives, to discuss the Oracle PeopleSoft ERP/Reporting Migration plan presentation in order to set implementation strategy.	\$ 546.00	1.8	\$ 982.80
7/25/2017	Soran, Vlad	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to review the Modified accrual presentation with the input from R. Maldonado (PR - Secretary of Treasury, CFO) in order to assess new timelines, work efforts, upcoming activities.	\$ 546.00	1.4	\$ 764.40

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/25/2017	Soran, Vlad	Meet with S. Sundaram (Deloitte) to review process flows of 'Journal Error Processing' error scenarios to update the implementation plan accounting to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 546.00	0.3	\$ 163.80
7/25/2017	Soran, Vlad	Create new process flow for the Modified accrual accounting project plan by identifying detailed steps/activities to be performed in the next 8 weeks.	\$ 546.00	1.6	\$ 873.60
7/25/2017	Soran, Vlad	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to review the high level modified accrued accounting items draft document to assess alignment with the 90 day PeopleSoft Assessment accounting for staffing, availability, potential barriers.	\$ 546.00	0.9	\$ 491.40
7/25/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss accounting system process flows to be captured in Deloitte approved format to include Chartfield Error, Chartfield Combination Error, Budget Check Error to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.2	\$ 101.40
7/25/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to review the accounting system process flows before presenting document to R. Guerra (PR - Asst Secretary of Central Accounting) for accounting initiative.	\$ 507.00	0.3	\$ 152.10
7/25/2017	Sundaram, Swami	Meet with M. Quails, P. Prommel (All Deloitte) to discuss accounting system customizations from meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.4	\$ 202.80
7/25/2017	Sundaram, Swami	Prepare analysis on 'Journal Error Processing options' scenarios to identify accounting system process errors slides to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/25/2017	Sundaram, Swami	Prepare analysis of process flows for 'Journal Error Processing' to identify processes for error scenarios.	\$ 507.00	2.1	\$ 1,064.70
7/25/2017	Sundaram, Swami	Review analysis of 'Journal Error Processing' process flows to understand impact of error scenarios in PeopleSoft systems.	\$ 507.00	0.3	\$ 152.10
7/25/2017	Sundaram, Swami	Update analysis of process flows for 'Journal Error Processing' for presentation to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/25/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss process flows of 'Journal Error Processing' error scenarios to update the implementation plan for accounting migration to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
7/25/2017	Sundaram, Swami	Update the process flows for 'Journal Error Processing' based on details of first/second passes of Chartfield Error, Chartfield Combination Error, Budget Check Validation Error to include in quick win implementation plan.	\$ 507.00	1.1	\$ 557.70
7/25/2017	Sundaram, Swami	Prepare analysis of the Chartfield Error, Chartfield Combination Error, Budget Check Error process flows for R. Guerra (PR - Asst Secretary of Central Accounting) to review for accounting implementation.	\$ 507.00	1.1	\$ 557.70
7/25/2017	Sundaram, Swami	Review the process flows of 'Journal Error Processing' to understand impact of error scenarios for during accounting migration implementation.	\$ 507.00	0.3	\$ 152.10

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/25/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss updates to 'Journal Error Processing' to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/25/2017	Sundaram, Swami	Prepare list of follow up items on 'PeopleSoft Discovery' to send to the Hacienda PeopleSoft Functional/Technical team in preparation for discovery session.	\$ 507.00	1.3	\$ 659.10
7/25/2017	Sundaram, Swami	Review 'PeopleSoft Discovery' questions to send to the Hacienda Functional/Technical team for PeopleSoft upgrade strategy discussions.	\$ 507.00	0.3	\$ 152.10
7/25/2017	Sundaram, Swami	Update analysis of 'PeopleSoft Discovery' preparation questions with modified inputs to send to the Treasury PeopleSoft 8.4 Functional/Technical team to review for implementation.	\$ 507.00	0.8	\$ 405.60
7/25/2017	Sundaram, Swami	Review analysis of 'Journal Error Processing options' scenarios to understand the impact of Chartfield, Chartfield Combination, Budget Check Errors in systems for implementing accounting migration.	\$ 507.00	0.8	\$ 405.60
7/26/2017	Harris, Andy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss New York State PeopleSoft implementation strategy, including discussion points for upcoming NY meeting.	\$ 621.00	0.6	\$ 372.60
7/26/2017	Harris, Andy	Meet with C. Young (Deloitte) J. Doyle (Deloitte) to prepare Hacienda IT Transformation, Modified Accrual accounting assessment to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.2	\$ 745.20
7/26/2017	Harris, Andy	Meet with S. Kilchrist (Deloitte) to prepare workplan for modified accrual accounting assessment.	\$ 621.00	0.8	\$ 496.80
7/26/2017	Prommel, Patrick	Meet with V. Soran, M. Quails (both Deloitte) to receive information on the current and proposed accounting architecture models used to illustrate PeopleSoft migration and upgrade strategies	\$ 366.00	0.7	\$ 256.20
7/26/2017	Prommel, Patrick	Draft updated work stream status meeting deck for V. Soran (Deloitte) for weekly report for R. Maldonado (PR - Secretary of Treasury, CFO) to show project progress, risks, issues, accomplishments.	\$ 366.00	0.8	\$ 292.80
7/26/2017	Prommel, Patrick	Meet with R. Figueroa, I. Perez (All ASSMCA), S. Sundaram (Deloitte) to discuss agency IT structure, databases, reporting environments, interfaces in PeopleSoft for implementation strategy.	\$ 366.00	2.1	\$ 768.60
7/26/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to discuss weekly status of drafted report with progress, accomplishments for the weekly status update deck for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.3	\$ 109.80
7/26/2017	Prommel, Patrick	Draft initial presentation of current, interim, future architecture accounting models based on V. Soran's (Deloitte) PeopleSoft outlines for data model analysis to be presented to Hacienda leadership.	\$ 366.00	0.9	\$ 329.40
7/26/2017	Prommel, Patrick	Prepare analysis of Hacienda letters to agencies (2014-2017) for current state architecture plan with reporting instructions for agencies that were not included in routine process flows.	\$ 366.00	1.3	\$ 475.80

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/26/2017	Prommel, Patrick	Draft presentation comparing current/future State Financial Systems for Functional Architecture deck for V. Soran (Deloitte) for 30, 60, 90 day implementation plan presentations to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	2.1	\$ 768.60
7/26/2017	Prommel, Patrick	Prepare analysis of Hacienda PeopleSoft customization database copies for structured translation of system for accounting implementation strategy discussions.	\$ 366.00	1.7	\$ 622.20
7/26/2017	Prommel, Patrick	Draft email to F. Ruiz (Hacienda) with translated database backups for PRIFAS approval to use in accounting initiatives implementation process.	\$ 366.00	0.2	\$ 73.20
7/26/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to discuss detailed meeting strategy/agenda for meeting with the ASSMCA (Mental Health) agency on their PeopleSoft customizations, business processes, IT structure for discovery session.	\$ 366.00	0.5	\$ 183.00
7/26/2017	Prommel, Patrick	Meet with R. Figueroa, I. Perez (All ASSMCA), S. Sundaram (Deloitte) to discuss system security, business processes, modules in PeopleSoft for implementation assessment.	\$ 366.00	1.7	\$ 622.20
7/26/2017	Prommel, Patrick	Draft follow up email to R. Figueroa, I. Perez (All ASSMCA) to instruct on process of creating design documentation for the agency specific PeopleSoft system customizations for suspense journal processing, unrecorded invoices entry.	\$ 366.00	0.3	\$ 109.80
7/26/2017	Prommel, Patrick	Create ShareFile accounts, database, for R. Figueroa, I. Perez (All ASSMCA) for PeopleSoft customization design documents for implementation strategy development.	\$ 366.00	0.4	\$ 146.40
7/26/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), V. Soran (Deloitte) to discuss creating storyboards for current, interim, future architecture accounting models	\$ 507.00	0.5	\$ 253.50
7/26/2017	Quails, Mike	Meet with V. Soran (Deloitte) to discuss Interim State accounting system architecture, to be included in an Architecture Models presentation to be provided to Hacienda Finance leadership.	\$ 507.00	0.8	\$ 405.60
7/26/2017	Quails, Mike	Meet with V. Soran to discuss slide for Future State accounting systems architecture, to be included in an Architecture Models presentation to be provided to Hacienda Finance leadership.	\$ 507.00	0.4	\$ 202.80
7/26/2017	Quails, Mike	Provide initial draft of the initial draft of current state accounting system architecture to P. Prommel (Deloitte) for inclusion in presentation to Hacienda Finance leadership.	\$ 507.00	0.9	\$ 456.30
7/26/2017	Quails, Mike	Contribute additional content to P. Prommel (Deloitte) for first version draft of current state accounting system architecture to include both OMB, Other Entity Data Sources flows to be provided to Hacienda Finance leadership.	\$ 507.00	1.3	\$ 659.10
7/26/2017	Quails, Mike	Meet with V. Soran, P. Prommel (both Deloitte) to get updated information on the current state accounting system architecture slide for inclusion in the Architecture Models.	\$ 507.00	0.7	\$ 354.90

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/26/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss updates to the Modified Accrual Pathway Diagram Slide, prior to providing draft to PROMESA.	\$ 507.00	0.4	\$ 202.80
7/26/2017	Quails, Mike	Make adjustments to Modified Accrual Pathway - Diagram Slide based on R. Guerra (PR - Asst Secretary of Central Accounting) feedback.	\$ 507.00	2.1	\$ 1,064.70
7/26/2017	Quails, Mike	Make adjustments to Modified Accrual Pathway - Requirements Slide incorporating R. Guerra (PR - Asst Secretary of Central Accounting) feedback.	\$ 507.00	1.8	\$ 912.60
7/26/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss desired updates to the Modified Accrual Pathway presentation for Hacienda leadership.	\$ 507.00	0.3	\$ 152.10
7/26/2017	Quails, Mike	Meet with V. Soran to discuss slide for Current State systems architecture, to be included in an Architecture Models presentation to be provided to Hacienda Finance leadership.	\$ 507.00	1.3	\$ 659.10
7/26/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to discuss Interim State accounting system architecture data interfaces, new/updated applications for the Architecture Models presentation to be provided to Hacienda Finance leadership.	\$ 546.00	0.8	\$ 436.80
7/26/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to discuss Future State accounting system architecture interfaces, organizational strategy for the Architecture Models presentation for R. Guerra (PR - Asst Secretary of Central Accounting), R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.4	\$ 218.40
7/26/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to discuss Current State accounting systems architecture visualization strategy to be included in an Architecture Models presentation to be provided to Hacienda Finance leadership.	\$ 546.00	1.3	\$ 709.80
7/26/2017	Soran, Vlad	Meet with M. Quails, P. Prommel (All Deloitte) to discuss Current State accounting system architecture slide updates to identify applications/agencies interfacing with PRIFAS for standard reporting.	\$ 546.00	0.7	\$ 382.20
7/26/2017	Soran, Vlad	Meet with S. Sundaram (Deloitte) to discuss the implementation of customization of PRIFAS/(Education/EQB/Health/Mental health/Hacienda) to present three possible implementation options to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 546.00	0.3	\$ 163.80
7/26/2017	Soran, Vlad	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss the Modified Accrual migration path, Suspense Account configuration rollout, Unrecorded liabilities modification in order to identify next steps for data acquisition from agencies.	\$ 546.00	1.5	\$ 819.00
7/26/2017	Soran, Vlad	Develop staffing model for the Modified accrual Assessment in order to identify Deloitte/GPR resources needed to complete assessment according to work plan reviewed by R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 546.00	1.3	\$ 709.80



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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/26/2017	Sundaram, Swami	Meet with R. Figueroa, I. Perez (All ASSMCA), P. Prommel (Deloitte) to discuss agency IT structure, databases, reporting environments, interfaces in PeopleSoft for accounting implementation strategy.	\$ 507.00	2.1	\$ 1,064.70
7/26/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to update accounting system analysis progress to send to R. Maldonado (PR - Secretary of Treasury, CFO) for progress on PeopleSoft strategy plan at PRIFAS/Agencies.	\$ 507.00	0.3	\$ 152.10
7/26/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss the implementation of accounting customizations of PRIFAS/(Education/EQB/Health/Mental health/Hacienda) to present three possible implementation options to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
7/26/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss detailed strategy with the ASSMCA (Mental Health) agency on their PeopleSoft customizations, business processes, IT structure for discovery session.	\$ 507.00	0.5	\$ 253.50
7/26/2017	Sundaram, Swami	Meet with R. Figueroa, I. Perez (All ASSMCA), P. Prommel (Deloitte) to discuss system security, business processes, modules in PeopleSoft for accounting implementation assessment.	\$ 507.00	1.7	\$ 861.90
7/26/2017	Sundaram, Swami	Update analysis of process flows for 'Journal Error Processing' based on decisions from meeting with R. Guerra (PR - Asst Secretary of Central Accounting) for accounting implementation strategy.	\$ 507.00	2.2	\$ 1,115.40
7/26/2017	Sundaram, Swami	Update analysis of accounting migration implementation plan by merging the three individual agency plans into a unified timeline page to review implementation options with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	2.1	\$ 1,064.70
7/26/2017	Sundaram, Swami	Update the accounting migration implementation plan to merge the three individual agency plans into a unified timeline page to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/26/2017	Sundaram, Swami	Prepare analysis of 3 options for implementing the customization to record liability at PRIFAS/agencies to present to R. Guerra (PR - Asst Secretary of Central Accounting) for decision.	\$ 507.00	2.2	\$ 1,115.40
7/27/2017	Prommel, Patrick	Update current state architecture deck to include applications data, central accounting components, reporting outputs for data model presentation.	\$ 366.00	2.6	\$ 951.60
7/27/2017	Prommel, Patrick	Draft updated current state architecture to include PeopleSoft modules (AP, AR, Procure to Pay etc.), with supporting business units components for data model to be presented to Hacienda leadership.	\$ 366.00	1.5	\$ 549.00
7/27/2017	Prommel, Patrick	Update current state architecture to include data transfers, reporting processes for PeopleSoft upgrade/migration changes for presentation to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.7	\$ 622.20
7/27/2017	Prommel, Patrick	Draft update to current state architecture to include application interfaces (SAIR, Surry, Colecturias etc.) as requested by M. Quails (Deloitte) for platform migration strategy.	\$ 366.00	1.4	\$ 512.40

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Date	Professional	Description	Rate	Hours	Fees
7/27/2017	Prommel, Patrick	Meet with V. Soran, M. Quails (both Deloitte) to discuss latest version of the Current State system architecture slide for the Architecture Models presentation.	\$ 366.00	0.6	\$ 219.60
7/27/2017	Quails, Mike	Provide detailed content updates on PRIFAS Modules, Colectaria, SURI, SAIAR, RHUM Interfaces to P. Prommel (Deloitte) for the Current State Architecture diagram to be provided to Hacienda Finance leadership.	\$ 507.00	1.7	\$ 861.90
7/27/2017	Quails, Mike	Meet with V. Soran, P. Prommel (both Deloitte) to discuss latest version of the Current State system architecture slide for the Architecture Models presentation.	\$ 507.00	0.6	\$ 304.20
7/27/2017	Quails, Mike	Meet with V. Soran (Deloitte) to review the CFO Organizational Options presentation in order to discuss the required head count slides being prepared for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.4	\$ 202.80
7/27/2017	Quails, Mike	Meet with V. Soran (Deloitte) to discuss preparation of a new Migration Plan Overview slide for the GPR Pathway to Modified Accrual Accounting Reporting presentation being provided to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.3	\$ 659.10
7/27/2017	Quails, Mike	Draft initial Migration Plan Overview slide for the GPR Pathway to Modified Accrual Accounting Reporting presentation to be provided to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	2.1	\$ 1,064.70
7/27/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to review new Migration Plan Overview slide for the GPR Pathway to Modified Accrual Accounting Reporting presentation.	\$ 507.00	0.7	\$ 354.90
7/27/2017	Quails, Mike	Update Migration Plan Overview slide within the GPR Pathway to Modified Accrual Accounting Reporting with new information gathered from meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.7	\$ 861.90
7/27/2017	Quails, Mike	Meet with V. Soran (Deloitte) to discuss changes to the Migration Plan Overview slide within the GPR Pathway to Modified Accrual Accounting Reporting presentation to be provided to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
7/27/2017	Quails, Mike	Meet with E. Rodriguez, N. Colon (Hacienda Consultants) to discuss PRIFAS interfaces to be included in the Current State Architecture diagram for the Architecture Models presentation.	\$ 507.00	0.4	\$ 202.80
7/27/2017	Quails, Mike	Meet with V. Soran (Deloitte) to review details of the PRIFAS interfaces to be included in the Current State Architecture diagram for the Architecture Models presentation.	\$ 507.00	0.4	\$ 202.80
7/27/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) for a working session to make additional updates to the GPR Pathway to Modified Accrual Accounting Reporting presentation to be delivered to the Hacienda Secretary.	\$ 507.00	0.9	\$ 456.30

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Date	Professional	Description	Rate	Hours	Fees
7/27/2017	Quails, Mike	Meet with V. Soran (Deloitte) to provide updates on information learned from working session with R. Guerra (PR - Asst Secretary of Central Accounting) on data model architecture plan.	\$ 507.00	0.3	\$ 152.10
7/27/2017	Soran, Vlad	Meet with M. Quails, P. Prommel (all Deloitte) to discuss the updated draft of current accounting system architecture model presentation to highlight data interfaces between different accounting systems.	\$ 546.00	0.6	\$ 327.60
7/27/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to discuss updates to PeopleSoft process based on client feedback from R. Guerra (PR - Asst Secretary of Central Accounting) to assess upcoming activities, actions needed for accounting migration implementation.	\$ 546.00	0.3	\$ 163.80
7/27/2017	Soran, Vlad	Meet with L. Arocho (Government of Puerto Rico CIO) to discuss the Hyperion database implementation, Government wide governance, inter agency coordination with respect to the PeopleSoft migration plan.	\$ 546.00	1.9	\$ 1,037.40
7/27/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to review the CFO Organizational Options presentation to discuss information for the required head count slides being prepared for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 546.00	0.4	\$ 218.40
7/27/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to prepare a Migration Plan Overview assessment for the GPR Pathway to Modified Accrual Accounting Reporting presentation being provided to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 546.00	1.3	\$ 709.80
7/27/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to discuss changes to the Migration Plan Overview to assess updated migration timeline, milestones in the 'GPR Pathway to Modified Accrual Accounting Reporting' presentation.	\$ 546.00	0.3	\$ 163.80
7/27/2017	Soran, Vlad	Meet with M. Quails (Deloitte) to review PRIFAS interfaces to be included in the Current State Architecture diagram to be presented to Hacienda Finance leadership.	\$ 546.00	0.4	\$ 218.40
7/27/2017	Soran, Vlad	Meet with C. Young (Deloitte) to discuss R. Maldonado's (Hacienda Secretary) request for a meeting in NY to assess lessons learned from the NY State ERP implementation project.	\$ 546.00	0.8	\$ 436.80
7/27/2017	Soran, Vlad	Prepare draft of a staffing plan for the Modified Accrual PeopleSoft Assessment's work plan to identify the skills, number of resources needed to fulfill the assessment within proposed timeline.	\$ 546.00	1.8	\$ 982.80
7/27/2017	Steinway, Jon	Meet with R. Cortez, J. Doyle, C. Young (all Deloitte) to discuss next steps, resources needed for accounting technology update initiative to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.4	\$ 146.40
7/27/2017	Sundaram, Swami	Update analysis of 3 options for implementing the customization to record accounting entries with strategy inputs.	\$ 507.00	1.4	\$ 709.80
7/27/2017	Sundaram, Swami	Update analysis of accounting migration implementation plan merge three individual plans into a unified timeline.	\$ 507.00	1.1	\$ 557.70

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/27/2017	Sundaram, Swami	Meet with V. Soran (All Deloitte) to discuss recent updates on timing of the Modified Accrual Reporting Migration Plan for follow up with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
7/27/2017	Sundaram, Swami	Prepare analysis of communications on accounting migration implementation plan options for V. Soran (Deloitte) for R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.4	\$ 202.80
7/27/2017	Sundaram, Swami	Update analysis of 3 options for implementing the customization to record liability at PRIFAS/the agencies (Education/EQB/Health/Mental health/Hacienda) based on voucher processing options through PeopleSoft voucher build.	\$ 507.00	2.2	\$ 1,115.40
7/27/2017	Sundaram, Swami	Update analysis on the 3 options for implementing the Customization to record liability at PRIFAS/Agencies to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.4	\$ 709.80
7/28/2017	Harris, Andy	Meet with K. Blair (Deloitte) to review work stream status to evaluate required resources for Hacienda IT Transformation, including Modified Accrual assessment, for discussion with Hacienda leadership.	\$ 621.00	0.8	\$ 496.80
7/28/2017	Prommel, Patrick	Draft consolidated meeting notes from meeting with R. Figueroa, I. Perez (All ASSMCA), S. Sundaram (Deloitte) to create priority list of action items, follow up responsibilities related to accounting initiatives to implement at ASSMCA (Month/Year-end Financial Closing Checklists).	\$ 366.00	0.5	\$ 183.00
7/28/2017	Prommel, Patrick	Draft consolidated meeting notes from meeting with ASSMCA with R. Figueroa, I. Perez (All ASSMCA), S. Sundaram (Deloitte) to discuss PeopleSoft IT structure, databases, instance strategies, batch schedules, reporting environments.	\$ 366.00	2.2	\$ 805.20
7/28/2017	Prommel, Patrick	Draft consolidated meeting notes from meeting with R. Figueroa, I. Perez (All ASSMCA), S. Sundaram (Deloitte) to present system security, customizations, business processes lessons in PeopleSoft.	\$ 366.00	1.9	\$ 695.40
7/28/2017	Quails, Mike	Prepare list of action items, follow up tasks from previous modified accrual meeting to be followed up on before next meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
7/28/2017	Quails, Mike	Meet with V. Soran (Deloitte) to develop work plans, next steps for Current State Architecture for Architecture models assessment.	\$ 507.00	0.4	\$ 202.80
7/28/2017	Sundaram, Swami	Review analysis of system customizations at PRIFAS to understand system impacts of implementing the liability, OMB Budget transfer customization for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.1	\$ 557.70
7/28/2017	Sundaram, Swami	Update analysis of implementation of the PRIFAS customization tracker by module for major items for major items to be implemented.	\$ 507.00	1.5	\$ 760.50

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/28/2017	Sundaram, Swami	Analyze accounting implementation plan based on the listing of system customizations at PRIFAS.	\$ 507.00	1.4	\$ 709.80
7/28/2017	Sundaram, Swami	Update analysis of options for implementing the Customization to record liability at PRIFAS/agencies customizations causing potential impact on strategy for PeopleSoft migrations.	\$ 507.00	1.4	\$ 709.80
7/31/2017	Prommel, Patrick	Draft agenda for meeting with Hacienda PeopleSoft technical team to discuss PeopleSoft batch schedules, reporting environments, system security, customizations, business processes for accounting implementation assessment.	\$ 366.00	0.8	\$ 292.80
7/31/2017	Prommel, Patrick	Meet with V. Soran, M. Quails, S. Sundaram (All Deloitte) to discuss PeopleSoft accounting update meeting agenda for the standing bi-weekly meetings with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 366.00	0.4	\$ 146.40
7/31/2017	Prommel, Patrick	Draft updated version of the Current State Systems Architecture model modifying types of reporting (CAFR, Budget vs Actuals, Modified Accruals) for M. Quails' (Deloitte) discussion with R. Guerra (PR - Asst Secretary of Central Accounting) on architecture models.	\$ 366.00	1.4	\$ 512.40
7/31/2017	Prommel, Patrick	Meet with V. Soran, S. Sundaram, M. Quails (Deloitte) to prepare for weekly update meetings with R. Guerra (PR - Asst Secretary of Central Accounting) discussing status of follow up meetings Health, Education, Hacienda (IRS) agencies for suspense processing plan customizations.	\$ 366.00	0.5	\$ 183.00
7/31/2017	Prommel, Patrick	Update Current State Systems Architecture model adding interfaces for Crystal reporting, basic financial statements component, module updates for discussion with R. Guerra (PR - Asst Secretary of Central Accounting) on current state system status.	\$ 366.00	1.6	\$ 585.60
7/31/2017	Prommel, Patrick	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), M. Quails (Deloitte) to discuss GPR Pathway to Modified Accrual Accounting Reporting presentation, follow up requests for Health/Education/Hacienda (IRS) agency meetings, current state architecture draft data interface clarifications.	\$ 366.00	0.9	\$ 329.40
7/31/2017	Prommel, Patrick	Review latest draft of Hacienda's Plan for the Government of Puerto Rico's Financial Budget Reporting Process Assessment/Improvement presentation for formatting corrections, modified accrual reporting timeline.	\$ 366.00	1.4	\$ 512.40
7/31/2017	Prommel, Patrick	Draft updated Current State Systems Architecture model modifying applications interfaces for specific agency instances, certain transaction components, ad hoc reporting.	\$ 366.00	1.9	\$ 695.40
7/31/2017	Prommel, Patrick	Meet with M. Quails, S. Sundaram, (All Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to follow-up on certain infrastructure requests in order to update the Implementation plan for modified accruals.	\$ 366.00	0.4	\$ 146.40

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/31/2017	Prommel, Patrick	Draft email to R. Guerra (PR - Asst Secretary of Central Accounting) establishing agenda with Hacienda PeopleSoft technical team to discuss IT structure, databases, reporting environments, interfaces, in PeopleSoft.	\$ 366.00	0.2	\$ 73.20
7/31/2017	Quails, Mike	Meet with V. Soran, S. Sundaram, P. Prommel (all Deloitte) to prepare for weekly update meetings with R. Guerra (PR - Asst Secretary of Central Accounting) discussing status of follow up meetings Health, Education, Hacienda (IRS) agencies for accounting system processing plan customizations.	\$ 507.00	0.5	\$ 253.50
7/31/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss additional updates to the current state accounting system architecture draft, including follow up on infrastructure requests from Hacienda (IRS).	\$ 507.00	0.5	\$ 253.50
7/31/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), V. Valencia (Deloitte) to discuss accounting migration strategy for the week including setting agency meetings with Department of Health, Department of Educations, Hacienda (IRS) for accounting implementation.	\$ 507.00	0.3	\$ 152.10
7/31/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), P. Prommel (Deloitte) to discuss GPR Pathway to Modified Accrual Accounting Reporting presentation, follow up requests for Health/Education/Hacienda (IRS) agency meetings, current state architecture draft data interface clarifications.	\$ 507.00	0.9	\$ 456.30
7/31/2017	Quails, Mike	Provide the Modified Accrual Accounting/Reporting presentation to J. Doyle (Deloitte) for meeting with the Hacienda Secretary, Assistant Secretary.	\$ 507.00	0.2	\$ 101.40
7/31/2017	Quails, Mike	Update the GPR Pathway to Modified Accrual Accounting Reporting presentation with R. Guerra (PR - Asst Secretary of Central Accounting) to be provided to Hacienda Secretary for delivery to PROMESA Board.	\$ 507.00	1.7	\$ 861.90
7/31/2017	Quails, Mike	Update the GPR Pathway to Modified Accrual Accounting Reporting presentation with new Migration Plan, Migration Requirements, Migration Benefits, Migration Plan for presentation to the PROMESA Board.	\$ 507.00	2.1	\$ 1,064.70
7/31/2017	Quails, Mike	Provide the Modified Accrual Accounting/Reporting presentation to R. Guerra (PR - Asst Secretary of Central Accounting) for meeting with Hacienda Secretary.	\$ 507.00	0.2	\$ 101.40
7/31/2017	Quails, Mike	Edit data interfaces for P. Prommel (Deloitte) to update the Current State Architecture diagram for the Architecture Models presentation.	\$ 507.00	1.9	\$ 963.30
7/31/2017	Quails, Mike	Review Decision Paper prepared by S. Sundaram (Deloitte) to provide feedback on impact to Hacienda Finance relating to the proposed Modified Accrual processes.	\$ 507.00	0.8	\$ 405.60

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
7/31/2017	Sundaram, Swami	Meet with V. Soran, M. Quails, P. Prommel (Deloitte) to prepare for weekly update meetings with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss status of follow up meetings Health, Education, Hacienda (IRS) agencies for journal entry error processing plan customizations.	\$ 507.00	0.5	\$ 253.50
7/31/2017	Sundaram, Swami	Update analysis of options for implementing the Customization to record liability at PRIFAS/agencies.	\$ 507.00	1.8	\$ 912.60
7/31/2017	Sundaram, Swami	Prepare analysis for Implementing the customization to record liability at PRIFAS/Agencies to present the decision paper to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.7	\$ 861.90
7/31/2017	Sundaram, Swami	Update analysis of implementing customization to record liability at PRIFAS for the decision paper for review by R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.7	\$ 861.90
7/31/2017	Sundaram, Swami	Update the decision paper for customization to record liability options at PRIFAS with new information on OMB Budget transfer customization.	\$ 507.00	1.6	\$ 811.20
7/31/2017	Sundaram, Swami	Update analysis on objectives of the Customization to record liability at PRIFAS/the agencies based on existing PRIFAS customizations for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.8	\$ 405.60
7/31/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss modified accrual report status as compared to reporting requirements.	\$ 621.00	0.2	\$ 124.20

**TOTAL JULY STATEMENT PERIOD - GPR MODIFIED ACCRUAL ACCOUNTING  
MIGRATION**

**497.1 \$ 233,854.20**



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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
7/5/2017	Steinway, Jon	Meeting with K. Stover (Deloitte) to discuss communications with other consultants (BDO - financial reporting, Conway MacKenzie - liquidity / cash flow) for key information to be included in client deliverables for weekly reporting schedule to R. Maldonado (PR - Secretary of Treasury, CFO) as well as PROMESA Oversight Board.	\$ 366.00	1.1	\$ 402.60
7/5/2017	Steinway, Jon	Documented assumptions, potential enhancements to Hacienda's current processes to report internal / external status of initiative work for bi-weekly reporting to the PROMESA Oversight Board	\$ 366.00	0.9	\$ 329.40
7/5/2017	Young, Chris	Participate in call with PROMESA Board to discuss cross-agency planning, including coordination of legal and financial advisors to increase efficiency to key GPR reform and transformation initiatives.	\$ 621.00	1.5	\$ 931.50
7/10/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss milestones achieved during week-ending July-9, issues encountered, recommendations related to workstreams: Revenue Initiatives, Government Rightsizing, Budget to Actual Reporting.	\$ 621.00	1.6	\$ 993.60
7/10/2017	Hurley, Timothy	Prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing status of Deloitte workstreams: tracking of Revenue Initiatives, issues encountered with Government Rightsizing, initial Budget to Actual Reporting.	\$ 621.00	1.8	\$ 1,117.80
7/10/2017	Marquez, Harry	Review revenue enhancement presentation for meeting with N. Jaresko (Executive Director of PROMESA Oversight Board) related to status of initiatives, including current progress of risk mitigation items.	\$ 546.00	0.9	\$ 491.40
7/10/2017	Steinway, Jon	Participate in meeting with F. Pena, O Rodriguez, R. Cruz, F. Pares (all Hacienda) to organize recurring checkpoints to work towards achieving Oversight Board presentation reporting milestones	\$ 366.00	0.1	\$ 36.60
7/12/2017	Nguyen, Phuong	Prepare analysis of Revenue Initiatives, including Cost Management reports detailing progression of cost savings milestones compared to objectives to be presented to leadership at Fortaleza.	\$ 429.00	1.3	\$ 557.70
7/12/2017	Nguyen, Phuong	Prepare analysis of work stream progress on Revenue Initiatives, including Budget to Actual, to identify upcoming milestones to be addressed with Hacienda leadership.	\$ 429.00	1.7	\$ 729.30
7/13/2017	Harris, Andy	Meet with T. Hurley (Deloitte) to discuss meeting with R. Maldonado (PR - Secretary of Treasury, CFO) regarding Revenue Initiatives, Government Rightsizing, Budget to Actual Reporting work streams to identify progress of processes.	\$ 621.00	0.9	\$ 558.90
7/13/2017	Nguyen, Phuong	Prepare contact list of professionals impacting Hacienda work at request of R. Maldonado (PR - Secretary of Treasury, CFO) for facilitation of communication.	\$ 429.00	0.4	\$ 171.60

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Steinway, Jon	Review of Office of the Chief Financial Officer (OCFO) responsibilities matrix prepared by Conway McKenzie for Government of Puerto Rico professional service firm coordination to understand Deloitte's role, provide corrections as necessary.	\$ 366.00	1.1	\$ 402.60
7/13/2017	Steinway, Jon	Drafted updates to OCFO summary to clarify Deloitte's responsibilities in relation to other professional service providers driving or supporting initiatives to be presented at coordination meeting led by Conway McKenzie.	\$ 366.00	0.6	\$ 219.60
7/14/2017	Harris, Andy	Meet K. Blair, T. Hurley (both Deloitte) to review work stream status, FY18 contracts, to provide update to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.1	\$ 683.10
7/17/2017	Cortez, Berto	Develop progress summary for contract, payroll related tasks completed to be included in update deck for R. Maldonado.	\$ 585.00	0.6	\$ 351.00
7/18/2017	Nguyen, Phuong	Prepare weekly report of current progress to address risks/recommendations related to cost management work stream initiatives to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.8	\$ 343.20
7/18/2017	Nguyen, Phuong	Meet with J. Steinway, Y. Badr, S. Saran (all Deloitte) to summarize agency level right sizing progress (Economic Development, Public Safety, Familia), along with Revenue Initiatives, Cost Management work streams to present to I. Garcia (Fortaleza).	\$ 429.00	1.3	\$ 557.70
7/19/2017	Cortez, Berto	Provide comments to A/P process analysis, including flowcharts, for submission to J. Aponte (OMB).	\$ 585.00	0.5	\$ 292.50
7/19/2017	Soran, Vlad	Review detailed implementation plan timelines for each step of the Unrecorded Liability customization at Education/EQB/Health/Mental Health agencies to be presented to Hacienda Leadership.	\$ 546.00	1.3	\$ 709.80
7/19/2017	Steinway, Jon	Meet with T. Hurley (Deloitte) regarding planning / Hacienda initiative milestone deliverables for client meetings with Oversight Board (7.25.17), Secretary of Treasury (7.20.17).	\$ 366.00	0.6	\$ 219.60
7/19/2017	Steinway, Jon	Draft roadmap to identify deliverables, tangential workstream activities to better coordinate Hacienda, activities across efforts to assist with continuity of service to Hacienda Team.	\$ 366.00	1.8	\$ 658.80
7/19/2017	Steinway, Jon	Meet with T. Hurley (Deloitte) to discuss draft continuity of service/ client activity road map documentation to consider necessary updates prior to distribution to R. Cortez, J. Doyle, C. Young, A. Harris, K. Blair (Deloitte), to assist with leadership team is aligned/ understands responsibilities	\$ 366.00	0.4	\$ 146.40
7/20/2017	Cortez, Berto	Review status of contract workflow to provide detailed update to O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 585.00	0.7	\$ 409.50

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Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Hurley, Timothy	Prepare for meeting with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), F. Pena (PR - Asst Secretary of Treasury Area) by reviewing latest tax revenue initiative work plans to assess progress, Project Central status report of data collection to assess cost reductions/ consolidation efforts.	\$ 621.00	1.7	\$ 1,055.70
7/20/2017	Lew, Matt	Prepare weekly update slide to identify work completed from 12-July-2017 to 19-July-2017 for Executive Order Cost Certification Analysis, remediation of incorrect Dept. of Education vacation accrual balances.	\$ 546.00	0.8	\$ 436.80
7/20/2017	Nguyen, Phuong	Update analysis of Government of Puerto Rico Financial, Budget reporting process with current state findings of multiple accounts, inconsistencies, consolidation process to target state plan for inclusion in Hacienda presentation.	\$ 429.00	2.4	\$ 1,029.60
7/20/2017	Soran, Vlad	Meet with T. Hurley (Deloitte) to discuss the PROMESA Reporting presentation to review timeline/plan/assessment alignment before presenting to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.3	\$ 163.80
7/20/2017	Steinway, Jon	Meet with T. Hurley (Deloitte) to discuss action items necessary to assist Treasury Secretary / Hacienda Team deliver a meaningful reporting update related to budget requirements to Oversight Board .	\$ 366.00	0.5	\$ 183.00
7/20/2017	Steinway, Jon	Revised accounting initiative activity/ responsibility summary, including touchpoints with McKinsey, Conway MacKenzie to assist with continuity of service to Hacienda Leadership team.	\$ 366.00	1.2	\$ 439.20
7/20/2017	Steinway, Jon	Meet with T. Hurley, A. Harris, C. Young (all Deloitte) to address/ plan for client commitments/ deliverables, including weekly reporting document to Treasury Secretary R. Maldonado, bi-weekly reporting package Treasury Secretary R. Maldonado 7/24/17 to 8/6/17.	\$ 366.00	1.0	\$ 366.00
7/20/2017	Young, Chris	Prepare for status meeting with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), F. Pena (PR - Asst Secretary of Treasury Area) regarding status of Government rightsizing, Budget to Actual Reporting, Revenue initiatives.	\$ 621.00	0.5	\$ 310.50
7/21/2017	Harris, Andy	Meet K. Blair, T. Hurley (both Deloitte) to review planning of open items for week of July 24 in order to address Treasury Department requests.	\$ 621.00	1.1	\$ 683.10
7/21/2017	Lew, Matt	Review of Motion Requesting for Interim Compensation, Reimbursement of Expenses to assess requirements for filing monthly fee statements, interim fee applications.	\$ 546.00	1.1	\$ 600.60
7/21/2017	Nguyen, Phuong	Perform analysis on University of Puerto Rico accreditation process to assess potential impact to Puerto Rico's higher education institutions to be presented to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 429.00	0.7	\$ 300.30
7/21/2017	Vazquez-Rivera, Jose	Meet with A. Singh, J. Gabb, and C. Pizzo (all Deloitte) to discuss next steps to obtain additional data necessary from specific agencies to finalize the assessment of the potential savings that will be achieved from the contingent confidential cost savings initiative.	\$ 585.00	1.0	\$ 585.00

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Date	Professional	Description	Rate	Hours	Fees
7/21/2017	Young, Chris	Prepare for Fortaleza meeting with I. Garcia by updating Government Transformation communication plan business cases.	\$ 621.00	0.5	\$ 310.50
7/21/2017	Young, Chris	Assess effectiveness of agency training sessions on Project Central management tool to make adjustments for remaining sessions.	\$ 621.00	0.5	\$ 310.50
7/24/2017	Cortez, Berto	Review Dept. of Education contract summary analysis.	\$ 585.00	0.6	\$ 351.00
7/25/2017	Cortez, Berto	Develop summary document to show status of payroll discrepancy remediation for Dept. of Education employees.	\$ 585.00	1.4	\$ 819.00
7/25/2017	Harris, Andy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), J. Doyle (Deloitte) to review each work stream status to identify areas for additional focus.	\$ 621.00	0.9	\$ 558.90
7/25/2017	Harris, Andy	Develop summary of agenda topics in preparation for strategy meeting addressing tax issues for Government of Puerto Rico with R. Maldonado (PR - Secretary of Treasury, CFO)	\$ 621.00	0.8	\$ 496.80
7/26/2017	Harris, Andy	Review weekly status report for R. Maldonado (PR - Secretary of Treasury, CFO) to identify objectives, including completed tasks by workstream.	\$ 621.00	1.1	\$ 683.10
7/27/2017	Lew, Matt	Prepare slide for week-ending 28-July to include items completed related to initiatives for Dept of Education (Contracts, Remediation of Vacation Accrual issue), FY17 Executive Order Cost Savings Certification analysis.	\$ 546.00	1.2	\$ 655.20
7/27/2017	Nguyen, Phuong	Update analysis of in process workstream activities, including reached milestones from the agencies related to Budget, Cost Management, Right-Sizing work streams as of 7/26 to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	1.7	\$ 729.30
7/27/2017	Soran, Vlad	Prepare agenda to outline key factors to successful PeopleSoft migration / upgrade plans to structure Aug-3 meeting between R. Maldonado (PR - Secretary of Treasury, CFO) and State of NY Enterprise Resource Planning program leaders.	\$ 546.00	1.5	\$ 819.00
7/27/2017	Steinway, Jon	Review analysis on workstreams to assess progress as of 7/27 of Revenue, Contracts / Cost Management, Government Rightsizing, Budgeting initiatives to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	1.3	\$ 475.80
<b>TOTAL JULY STATEMENT PERIOD - PLAN, SUPERVISE AND REVIEW</b>				<b>46.8</b>	<b>\$ 23,676.90</b>

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
7/3/2017	Saran, Daljeet	Draft the Project Central work plan report/ milestones related to Critical Projects for M. Palou (GPR) to report progress to Fortaleza	\$ 546.00	1.0	\$ 546.00
7/5/2017	Saran, Daljeet	Prepare analysis to compare the June 30th FOMB templates to communicate budget vs. actual savings for various agencies	\$ 546.00	1.0	\$ 546.00
7/5/2017	Werley, Trey	Build financial model for Vieques Centro de Servicios Integrados costs incurred to compare with prior cost structure model in order to provide F. Figueroa (Director - Fortaleza) with an estimate of potential savings to be generated.	\$ 366.00	1.9	\$ 695.40
7/5/2017	Werley, Trey	Prepare financial analysis of costs for Minillas CSI location to estimate potential savings generated from office location consolidation for report to F. Figueroa (Director - Fortaleza).	\$ 366.00	1.8	\$ 658.80
7/5/2017	Werley, Trey	Create presentation for F. Figueroa (Director - Fortaleza) documenting the estimated savings generated for Vieques / Minillas CSI sites to allow for informed forecast potential cost savings for future CSI launches	\$ 366.00	1.3	\$ 475.80
7/6/2017	Young, Chris	Call with PROMESA board to discuss infrastructure initiative status, including reporting of budget to actual costs.	\$ 621.00	1.0	\$ 621.00
7/7/2017	Badr, Yasmin	Assess the Dept. of Economic Development's (DDEC) progress on establishing the Destination Marketing Organization (DMO) based on status report indicating accomplishments to date, upcoming activities.	\$ 366.00	1.6	\$ 585.60
7/7/2017	Badr, Yasmin	Prepare analysis of the Dept. of Family's accomplishments to date related to identifying staffing needs for agency-wide shared services to assess feasibility of meeting the planned 7/24 end date.	\$ 366.00	1.7	\$ 622.20
7/7/2017	Badr, Yasmin	Review status report for the Administration of Human Resource and Legal Affairs (OATRH) to analyze risks for escalation to I. Garcia (Fortaleza).	\$ 366.00	1.4	\$ 512.40
7/9/2017	Steinway, Jon	Review historical reporting to understand objectives as well as cadence of reporting to N. Jaresko (Executive Director of PROMESA Oversight Board) by F. Pena, F. Pares, O. Rodriguez, R. Cruz (all Hacienda).	\$ 366.00	2.1	\$ 768.60
7/10/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to discuss implementation of government transformation reporting on transformation initiative via Project Central, including business case development in order to push cost savings initiatives forward.	\$ 366.00	2.8	\$ 1,024.80
7/10/2017	Badr, Yasmin	Develop analysis to assess the tracking of milestones related to headcount, facilities, services, for transformation initiatives in Project Central for meeting with R. Cabrera (Fortaleza).	\$ 366.00	1.3	\$ 475.80
7/10/2017	Badr, Yasmin	Prepare analysis of employee mobilization for the Dept. of Family to assess feasibility of the planned tasks based information provided by Administration of Human Resources and Legal Affairs.	\$ 366.00	2.4	\$ 878.40

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
7/10/2017	Badr, Yasmin	Create Project Central credentials for transformation agency access for updating, reporting on government transformation.	\$ 366.00	1.5	\$ 549.00
7/10/2017	Badr, Yasmin	Prepare analysis identifying data discrepancies in reported progress on contracts, services reductions by the transformation agencies to assess compliance with transformation execution timelines.	\$ 366.00	1.9	\$ 695.40
7/10/2017	Ferraro, Rick	Prepare agenda for Government Transformation discussion with I Garcia, R Cabrera (both Fortaleza).	\$ 375.38	0.8	\$ 300.30
7/10/2017	Ferraro, Rick	Develop project management system agenda items for Government Transformation status meeting with I Garcia (Fortaleza).	\$ 375.38	0.4	\$ 150.15
7/10/2017	Ferraro, Rick	Prepare summary of outstanding agency responses for July FOMB reporting for meeting with I Garcia of Fortaleza.	\$ 375.38	0.3	\$ 112.61
7/10/2017	Ferraro, Rick	Conduct Government Transformation weekly status meeting with R Cabrera (Fortaleza) with J Wheelock, Y Badr (both Deloitte) focusing on user adoption of project management system by each of the agencies involved.	\$ 375.38	2.4	\$ 900.90
7/10/2017	Ferraro, Rick	Update T Hurley (Deloitte) on status of July reporting to Fiscal Agent (AAFAF/McKinsey), including requirements for training agencies on project management system	\$ 375.38	0.4	\$ 150.15
7/10/2017	Hurley, Timothy	Meet with C. Sobrino (Government Development Bank), R. Maldonado (PR - Secretary of Treasury, CFO), P. Soto (AAFAF), C. Young (Deloitte) to discuss progress of Government Rightsizing initiatives, contracts management - including additional ways to identify savings within the procurement process at agency level.	\$ 621.00	2.1	\$ 1,304.10
7/10/2017	Steinway, Jon	Draft action items/ responsibilities for F. Pena, O. Rodriguez, R. Cruz, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), T. Hurley (Deloitte) to outline objectives for meeting to address reporting document, which provides visibility into Hacienda's progress meeting initiative goals, reported on a bi-weekly basis to the Oversight Board.	\$ 366.00	0.4	\$ 146.40
7/10/2017	Steinway, Jon	Draft a reporting schedule regarding Hacienda's progress of meeting objectives for Revenue Enhancement, Cost Management, Budget Reporting, Tax Reform initiatives.	\$ 366.00	0.8	\$ 292.80
7/10/2017	Steinway, Jon	Update reporting schedule to include Hacienda's planned activities to meet objectives related to specific initiatives: Revenue Enhancement, Cost Management, Budget Reporting, Tax Reform initiatives.	\$ 366.00	0.7	\$ 256.20
7/10/2017	Steinway, Jon	Review new cash flow template prepared by F. Pena (PR - Asst Secretary of Treasury Area) for relevance in communicating agency / component unit reporting progress, to be shared with Oversight Board as part of bi-weekly reporting.	\$ 366.00	0.4	\$ 146.40
7/10/2017	Steinway, Jon	Draft email to F. Pena, R. Cruz, F. Pares, O. Rodriguez (all Hacienda) to distribute the draft Hacienda progress report document for Oversight Board meeting in advance of 7/10 meeting.	\$ 366.00	0.1	\$ 36.60

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Date	Professional	Description	Rate	Hours	Fees
7/10/2017	Wheelock, John	Meet with R. Cabrera (Fortaleza) to discuss the status of the latest data request to gather Contracts, Facilities, Personnel cost savings information in order to update agency transformation analysis.	\$ 429.00	2.4	\$ 1,029.60
7/10/2017	Wheelock, John	Prepare analysis on data submission by sub-agencies on Facilities FY2018 budget information for inclusion in client presentation on targeted savings.	\$ 429.00	2.3	\$ 986.70
7/10/2017	Wheelock, John	Prepare analysis on case study examples of the Vieques/Minillas integrated service centers in order to develop the Familia business case on savings from geographic footprint reduction, to report estimated cost savings to Fortaleza.	\$ 429.00	2.2	\$ 943.80
7/10/2017	Wheelock, John	Create analysis to present at meeting with I. Garcia, R. Cabrera (Fortaleza) regarding agency data requests, including business case development, for each Transformation sub-agency.	\$ 429.00	1.9	\$ 815.10
7/10/2017	Young, Chris	Meet with C. Sobrino (Director of GDB), R. Maldonado (PR - Secretary of Treasury, CFO), P. Soto (AAFAF CFO), T. Hurley (Deloitte) to discuss current progress with Government rightsizing, including cost reduction efforts.	\$ 621.00	1.0	\$ 621.00
7/10/2017	Young, Chris	Meet with C. Sobrino (Director of GDB), R. Maldonado (PR - Secretary of Treasury, CFO), P. Soto (AAFAF CFO), T. Hurley (Deloitte) to discuss current progress with Government rightsizing, contract management reporting.	\$ 621.00	0.5	\$ 310.50
7/11/2017	Badr, Yasmin	Prepare analysis showing delayed activities for integrating sub-agencies into the Dept. of Economic Development umbrella as of 6/30 to support follow-up by Fortaleza.	\$ 366.00	1.7	\$ 622.20
7/11/2017	Badr, Yasmin	Update Project Central interface to reflect progress of the Dept. of Economic Development's initiatives related to establishing the Destination Marketing Organization (DMO) to test data in the system.	\$ 366.00	1.8	\$ 658.80
7/11/2017	Badr, Yasmin	Meet with R. Pagan (OATRH), M. Camino, F. Figueroa, R. Cabrera (Fortaleza), J. Amador (BIMS) to address issues in the single employer implementation plan, including implications of the business case for single employer to enable cross - government employee mobilization.	\$ 366.00	2.3	\$ 841.80
7/11/2017	Badr, Yasmin	Update Project Central interface to reflect progress of the Dept. of Safety's activities as of Jun-30 related to the voluntary mobilization of employees to show feasibility of meeting attrition targets, transformation goals.	\$ 366.00	1.6	\$ 585.60
7/11/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to discuss Project Central user privileges for the transformation agencies in order to control changes, safeguard the data against unauthorized use.	\$ 366.00	0.9	\$ 329.40
7/11/2017	Badr, Yasmin	Review Dept. of Safety implementation plan updates as of Jun-20 to assess progress made on the creation uniform salary scales to attain cost savings.	\$ 366.00	0.8	\$ 292.80
7/11/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to identify solutions for issues related to Project Central launch to check tracking, monitoring, reporting on government transformation.	\$ 366.00	1.8	\$ 658.80



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Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Ferraro, Rick	Meet with R Cabrera of Fortaleza, R Pagan (Central Human Resources), J Amador (BIMS), with J Wheelock, Y Badr (Deloitte) to discuss milestone dates for central Human Resources implementation plans for Hacienda reporting.	\$ 375.38	2.3	\$ 863.36
7/11/2017	Ferraro, Rick	Brief C. Young (Deloitte) on current status of implementation actions related to transformation initiative discussed with R. Pagan (Central Human Resources).	\$ 375.38	0.4	\$ 150.15
7/11/2017	Ferraro, Rick	Call with C. Young (Deloitte) regarding agenda items for meeting with Central Human Resources regarding Mobilization initiative progress.	\$ 375.38	0.4	\$ 150.15
7/11/2017	Ferraro, Rick	Develop action list for 7/10 July FOMB monthly reporting to reconcile budgets to proposed implementation plans.	\$ 375.38	0.6	\$ 225.23
7/11/2017	Ferraro, Rick	Identify implementation timeline expectations for Central Human Resources to account for impact of Law 8, including integration with other agency transformation plans.	\$ 375.38	1.7	\$ 638.14
7/11/2017	Ferraro, Rick	Develop initial draft of implementation timeline, including milestone criteria for agencies to be consolidated in Department of Public Safety.	\$ 375.38	0.7	\$ 262.76
7/11/2017	Ferraro, Rick	Meet with J. Wheelock of Deloitte to evaluate status of 7/10 reporting responses to date from Transformation Agencies to meet deadline requirements of Oversight Board for July reporting package.	\$ 375.38	0.2	\$ 75.08
7/11/2017	Ferraro, Rick	Make additions to Public Safety timeline of dates to reflect outcome of discussion with R Cabrera (Fortaleza) on 7/15.	\$ 375.38	0.4	\$ 150.15
7/11/2017	Ferraro, Rick	Modify action list for Central Human Resources business case to reflect changes to meet PROMESA requirements.	\$ 375.38	0.5	\$ 187.69
7/11/2017	Ferraro, Rick	Meet with R Cabrera (Fortaleza) to review responses to date of data request for Government Transformation Oversight Board July reporting package to assess follow up actions needed to meet reporting deadlines.	\$ 375.38	0.4	\$ 150.15
7/11/2017	Ferraro, Rick	Meet with R Pagan (Central Human Resources), F Figueroa (Fortaleza) to estimate the net cost savings impact of job reclassifications from the Single Employer initiative.	\$ 375.38	0.8	\$ 300.30
7/11/2017	Ferraro, Rick	Respond to questions from F Pares-Alicia (Hacienda) regarding Government Transformation business cases, including milestones for implementations plans.	\$ 375.38	0.7	\$ 262.76
7/11/2017	Saran, Daljeet	Review the Admin. for Socioeconomic Development (127) FY18 budget submission to provide feedback on assumptions for contract savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	1.2	\$ 655.20
7/11/2017	Saran, Daljeet	Review the Admin for Integral Development of Childhood (241) FY18 budget submission to provide feedback on assumptions for facilities consolidation savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.7	\$ 382.20
7/11/2017	Saran, Daljeet	Review the 9-1-1 Services Governing Board (121) FY18 budget validation submission to provide feedback on assumptions for attrition related savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.9	\$ 491.40

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Date	Professional	Description	Rate	Hours	Fees
7/11/2017	Saran, Daljeet	Review the Puerto Rico Horse Racing Sport Admin (089) FY18 budget submission to provide feedback on assumptions for contract savings for inclusion in the FOMB July 15th reporting packages	\$ 546.00	0.5	\$ 273.00
7/11/2017	Saran, Daljeet	Review the PR Trade Export Company (258) FY18 budget submission to provide feedback on assumptions for facilities consolidation savings for inclusion in the FOMB July 15th reporting packages.	\$ 546.00	0.6	\$ 327.60
7/11/2017	Saran, Daljeet	Create a consolidated version of FY18 budget agency submissions of contract data from PR Trade Export Company (258), Puerto Rico Horse Racing Sport Admin (089), 9-1-1 Services Governing Board (121) for inclusion in the FOMB July 15th reporting packages.	\$ 546.00	2.1	\$ 1,146.60
7/11/2017	Saran, Daljeet	Create a consolidated version of facilities information from agency submissions to share with I. Garcia (Fortaleza) on total number of facilities that are designated for consolidation in futures.	\$ 546.00	1.1	\$ 600.60
7/11/2017	Steinway, Jon	Meet with T. Hurley (Deloitte) to discuss outstanding items and estimated timeline of receiving data for inclusion in the PROMESA Oversight Board bi-weekly reporting package in preparation for update meeting with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) and F. Pena (PR - Asst Secretary of Treasury Area).	\$ 366.00	0.3	\$ 109.80
7/11/2017	Steinway, Jon	Prepared July-11 weekly reporting package, including the workstream operational and financial summary, with specific focus on the Modified Accrual Accounting work plan, for R. Maldonado (PR - Secretary of Treasury, CFO) to assess progress towards milestones.	\$ 366.00	1.6	\$ 585.60
7/11/2017	Wheelock, John	Prepare analysis of Transformation agency data submissions regarding Personnel FY18 budget information with targeted cost savings for inclusion in client presentation on targeted savings.	\$ 429.00	2.9	\$ 1,244.10
7/11/2017	Wheelock, John	Prepare Personnel net attrition analysis for Transformation agencies on targeted cost savings from the updated strategy for inclusion in client presentation on targeted savings.	\$ 429.00	2.8	\$ 1,201.20
7/11/2017	Wheelock, John	Create analysis tracking Transformation data for in scope agencies for follow-up on open requests for Contracts, Facilities, Personnel in order to present to I. Garcia (Fortaleza).	\$ 429.00	2.4	\$ 1,029.60
7/11/2017	Wheelock, John	Update analysis with sub-agency information on planned initiatives regarding cost reduction for meeting with I. Garcia, R. Cabrera (Fortaleza) to address agency data requests, including business case development.	\$ 429.00	1.4	\$ 600.60
7/11/2017	Young, Chris	Review infrastructure presentation to identify high-priority topics to address with R. Maldonado (PR - Secretary of Treasury, CFO) related to agency resourcing involved in Government Rightsizing efforts and continued efforts to improve budget-to-actual reporting for the PROMESA Oversight Board.	\$ 621.00	3.0	\$ 1,863.00

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Date	Professional	Description	Rate	Hours	Fees
7/12/2017	Badr, Yasmin	Develop Project Central training presentation for meeting with C. Saavedra (Department of Labor) to communicate agency responsibility in implementing mobilization cost savings initiatives.	\$ 366.00	0.9	\$ 329.40
7/12/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to develop a plan to engage stakeholders for the 5 transformation agencies to serve as agency champions for government transformation execution.	\$ 366.00	1.6	\$ 585.60
7/12/2017	Badr, Yasmin	Draft e-mail to C. Saavedra (Department of Labor) responding to questions regarding Project Central functionalities, including upcoming Project Central training.	\$ 366.00	0.8	\$ 292.80
7/12/2017	Badr, Yasmin	Draft e-mail to transformation agency personnel to provide Project Central access, including materials for required upcoming Project Central training.	\$ 366.00	0.8	\$ 292.80
7/12/2017	Badr, Yasmin	Create Project Central user access for additional Dept. of Family personnel based on information provided by R. Cabrera (Fortaleza) on 7/12.	\$ 366.00	0.9	\$ 329.40
7/12/2017	Badr, Yasmin	Meet with M. Camino (Fortaleza) to identify agency level owners for implementation plan activities in Project Central to assign accountability for driving execution of transformation.	\$ 366.00	1.4	\$ 512.40
7/12/2017	Badr, Yasmin	Draft e-mail to R. Cabrera (Fortaleza) responding to request for information related to existing financial reporting processes, to assist with development of a systems mapping deliverable.	\$ 366.00	0.8	\$ 292.80
7/12/2017	Badr, Yasmin	Draft e-mail to M. Laboy (Dept. of Economic Development) with Project Central launch details to engage agency stakeholders in reporting efforts related to government transformation.	\$ 366.00	0.8	\$ 292.80
7/12/2017	Badr, Yasmin	Draft e-mail to Dept. of Economic Development Project Central users with reporting requirements/expectations on implementation plan activities related to formation of budget.	\$ 366.00	0.4	\$ 146.40
7/12/2017	Badr, Yasmin	Meet with M. Camino (Fortaleza) to develop a communications plan related to Project Central launch for the seven Department of Safety sub-agencies.	\$ 366.00	0.8	\$ 292.80
7/12/2017	Ferraro, Rick	Assess draft weekly reporting package summarizing project management system information, including weekly work stream progress reports to consider process for approval/issuance or transformation reporting.	\$ 375.38	0.7	\$ 262.76
7/12/2017	Ferraro, Rick	Meet with M Gonzales, C Frederique (Fiscal Agent/AAFAF) with T Hurley ,C Young (Deloitte) for "Rightsizing/Strategy Session" to discuss status of consulting actions to date in the transformation agencies, including factors to consider for milestones dates with respect to Government Reorganization.	\$ 375.38	2.6	\$ 975.98
7/12/2017	Ferraro, Rick	Brief D Saran (Deloitte) regarding data required to respond to request from Fiscal Agent (AAFAF) in order to meet the monthly FOMB July reporting deadline.	\$ 375.38	0.4	\$ 150.15
7/12/2017	Ferraro, Rick	Review FOMB July reporting package templates to analyze the response to request from Fiscal Agent/AAFAF.	\$ 375.38	0.9	\$ 337.84

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Date	Professional	Description	Rate	Hours	Fees
7/12/2017	Ferraro, Rick	Review 7/10 version of FOMB July reporting package to understand items to be addressed during meeting with I Garcia (Fortaleza), including additional transformation data to be provided to FOMB.	\$ 375.38	1.3	\$ 487.99
7/12/2017	Ferraro, Rick	Meet with I Garcia, R Cabrera, Y Roman, F Figueroa (all Fortaleza) regarding 7/10 version of FOMB reporting package to assess whether follow-up data is needed from each of the transformation agencies.	\$ 375.38	1.8	\$ 675.68
7/12/2017	Ferraro, Rick	Meet with F Figueroa (Fortaleza) to discuss status of Familia agency plan for shared service locations selection.	\$ 375.38	0.3	\$ 112.61
7/12/2017	Ferraro, Rick	Prepare email to I Garcia (Fortaleza) regarding current status of agency responses for July FOMB reporting package, including data collection templates to demonstrate the process.	\$ 375.38	0.7	\$ 262.76
7/12/2017	Ferraro, Rick	Evaluate upcoming July project management system agency user training sessions schedule/content/structure for reporting to I. Garcia (Fortaleza).	\$ 375.38	0.3	\$ 112.61
7/12/2017	Ferraro, Rick	Evaluate status of FOMB July reporting responses from Transformation Agencies with J Wheelock (Deloitte) to assess responses and additional data still needed.	\$ 375.38	0.4	\$ 150.15
7/12/2017	Saran, Daljeet	Review the FY18 Dept of Police budget submission to provide feedback on assumptions used to derive its projected savings estimate for inclusion in the July-15 PROMESA Oversight Board reporting package.	\$ 546.00	0.7	\$ 382.20
7/12/2017	Saran, Daljeet	Review the Firefighters Corp FY18 budget submission to assess the validation methodology used to evaluate its projected savings for inclusion in the July-15 PROMESA Oversight Board reporting package.	\$ 546.00	0.9	\$ 491.40
7/12/2017	Saran, Daljeet	Review the Emergency Management Agency FY18 budget submission to outline the assumptions used to project estimated cost savings for inclusion in the PROMESA Oversight Board July-15 reporting package.	\$ 546.00	1.4	\$ 764.40
7/12/2017	Saran, Daljeet	Participate in meeting with I Garcia, R Cabrera, Y Roman, F Figueroa (all Fortaleza), J Wheelock (Deloitte), Y Badr (Deloitte) to discuss 7/10 version of FOMB reporting package to share progress on agency data submissions.	\$ 546.00	1.8	\$ 982.80
7/12/2017	Saran, Daljeet	Participate in meeting with R Ferraro (of Deloitte) to discuss request from AAFAF to develop summary of responses to date for the monthly FOMB July reporting.	\$ 546.00	0.4	\$ 218.40
7/12/2017	Saran, Daljeet	Review the NIE (038) FY18 budget submission to provide feedback on assumptions for contract savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.8	\$ 436.80
7/12/2017	Saran, Daljeet	Review the Land Administration (177) FY18 budget submission to provide feedback on assumptions for facilities consolidation savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.5	\$ 273.00
7/12/2017	Saran, Daljeet	Review the Industrial Development Company (166) FY18 budget submission to provide feedback on assumptions for contract savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.8	\$ 436.80

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7/12/2017	Saran, Daljeet	Summarize takeaways from AAFAF/McKinsey meeting related to FOMB reporting package for July to communicate same to Transformation sub-agencies.	\$ 546.00	0.9	\$ 491.40
7/12/2017	Saran, Daljeet	Review the Emergency Medical Services Corps (221) FY18 budget validation submission to provide feedback on assumptions for facilities consolidation savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.7	\$ 382.20
7/12/2017	Vazquez-Rivera, Jose	Meet with N. Jaresko (Executive Director of PROMESA Oversight Board) to discuss the status of the different work streams, including the changes to the FY18 GPR Budget, cash flow, ramping of revenue initiatives, issues with unrecorded liabilities.	\$ 585.00	1.8	\$ 1,053.00
7/12/2017	Wheelock, John	Prepare analysis on Personnel information by sub-agency performance indicators (attrition, leakage of payroll, external hires) in order to present a comprehensive view of potential savings.	\$ 429.00	1.9	\$ 815.10
7/12/2017	Wheelock, John	Create deliverable templates on Personnel to be sent to each Transformation agency for collection of Facilities/Personnel information for inclusion in client presentation on targeted savings.	\$ 429.00	0.9	\$ 386.10
7/12/2017	Wheelock, John	Meet with Y. Diaz (Fortaleza) to discuss outstanding Department of Economic Development sub-agency data related to FY2018 Contracts, Facilities, Personnel cost savings information in order to respond to PROMESA request.	\$ 429.00	0.6	\$ 257.40
7/12/2017	Wheelock, John	Meet with M. Camino (liaison to Department of Public Safety) to discuss data requested from Department of Public Safety sub-agency information related to Contracts, Facilities, Personnel in order to comply with the PROMESA request.	\$ 429.00	0.7	\$ 300.30
7/12/2017	Wheelock, John	Prepare analysis on the Personnel information received from sub-agencies to address PROMESA request related to attrition rates, total employees, change in transitory workers.	\$ 429.00	2.7	\$ 1,158.30
7/12/2017	Wheelock, John	Meet with I. Garcia, R. Cabrera, Y. Diaz, F. Figueroa (all Fortaleza), D. Saran, R. Ferraro (both Deloitte) to discuss issues related to the FOMB July budget analysis results to date.	\$ 429.00	1.8	\$ 772.20
7/12/2017	Wheelock, John	Meet with R Cabrera (Fortaleza), R. Ferraro (Deloitte) to discuss use of the business case structure for the Department of Family service center integration as a template for other Transformation Agencies.	\$ 429.00	0.2	\$ 85.80
7/12/2017	Wheelock, John	Update analysis in master workbook of transformation agency submissions regarding Facilities to present summary of targeted cost savings to PROMESA.	\$ 429.00	2.9	\$ 1,244.10
7/12/2017	Young, Chris	Meet with M. Gonzalez (Director AAFAF), T. Hurley, R. Ferraro (both Deloitte) to discuss cost reduction strategy, including approach to Government rightsizing.	\$ 621.00	0.5	\$ 310.50
7/12/2017	Young, Chris	Meet with M. Gonzalez (Director AAFAF), T. Hurley, R. Ferraro (both Deloitte) to discuss contracts analysis strategy, including approach to Government Rightsizing.	\$ 621.00	3.5	\$ 2,173.50

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7/13/2017	Badr, Yasmin	Meet with I. Garcia, R. Cabrera, Y. Roman, F. Figueroa (all Fortaleza) to discuss FOMB July reporting package, Project Central, the Department of Family Implementation plan improvements to assess progress related to government transformation.	\$ 366.00	2.1	\$ 768.60
7/13/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to develop objectives for Project Central trainings, identify existing issues with the transformation implementation plan to provide agency specific feedback for transformation implementation plan updates.	\$ 366.00	0.5	\$ 183.00
7/13/2017	Badr, Yasmin	Meet with M. Camino (Fortaleza) to discuss implementation plan activities related to Dept. of Public Safety facility consolidation to evaluate potential cost savings.	\$ 366.00	1.4	\$ 512.40
7/13/2017	Badr, Yasmin	Training with C. Saavedra (Department of Labor) related to monitoring, tracking, reporting progress on Single Employer government transformation initiatives to mobilize government employees.	\$ 366.00	2.9	\$ 1,061.40
7/13/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to define Project Central reporting requirements, expectations to provide weekly reporting on transformation initiatives.	\$ 366.00	1.9	\$ 695.40
7/13/2017	Badr, Yasmin	Prepare analysis of the Dept. of Economic Development's phase 1 formation, human capital project to assess integration of employees in response to I. Garcia (Fortaleza) request.	\$ 366.00	1.6	\$ 585.60
7/13/2017	Ferraro, Rick	Meet with R. Cabrera (Fortaleza) to summarize 7/13 status of transformation agency responses to FOMB July reporting package to determine steps to meet reporting deadline.	\$ 375.38	0.1	\$ 37.54
7/13/2017	Ferraro, Rick	Meet with F. Figueroa of Fortaleza to discuss objectives/content for meeting with C. Saavedra (Secretary of Labor) regarding transformation initiative.	\$ 375.38	0.6	\$ 225.23
7/13/2017	Ferraro, Rick	Meet with C. Saavedra (Secretary of Labor), F. Figueroa (Fortaleza) to discuss potential improvements in Single Employer work plans, as well as train Secretary on use of project management system.	\$ 375.38	1.7	\$ 638.14
7/13/2017	Ferraro, Rick	Prepare email to respond to request by R. Cabrera (Fortaleza) regarding sample transformation "maturity models", including recommendations on how the frameworks could be applied to Government Transformation agencies.	\$ 375.38	1.5	\$ 563.06
7/13/2017	Ferraro, Rick	Review FOMB reporting package to assess of data provided by agencies.	\$ 375.38	0.5	\$ 187.69
7/13/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), C. Young, J. Doyle (Deloitte) issues with the Act 154 Excise Tax Revenue Initiative, footprint consolidation within transformation agencies, budget-to-actual reporting given IT constraints.	\$ 621.00	1.7	\$ 1,055.70

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Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Nguyen, Phuong	Update analysis of Office of Chief Financial Officer with CFO functions, including task responsibilities for inclusion in presentation to Puerto Rico Office of CFO for Fiscal Year 2018.	\$ 429.00	1.9	\$ 815.10
7/13/2017	Saran, Daljeet	Review the Dept. of Econ Development / Commerce FY18 budget submission to provide feedback on assumptions for facilities consolidation for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.9	\$ 491.40
7/13/2017	Saran, Daljeet	Review the Department of the Family (122) FY18 budget submission to provide feedback on assumptions for attrition savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.8	\$ 436.80
7/13/2017	Saran, Daljeet	Review the Commission de Desarrollo Cooperativo FY18 budget submission to provide feedback on assumptions for facilities consolidation savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.9	\$ 491.40
7/13/2017	Saran, Daljeet	Review the Convention Center District Authority FY18 budget submission to provide feedback on assumptions for facilities consolidation savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	1.3	\$ 709.80
7/13/2017	Saran, Daljeet	Review the Child Support Administration FY18 budget submission to provide feedback on assumptions for contract savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	1.0	\$ 546.00
7/13/2017	Saran, Daljeet	Review the Authority for Land Redevelopment FY18 budget submission to provide feedback on assumptions for attrition savings for inclusion in the FOMB July 15th reporting package.	\$ 546.00	0.7	\$ 382.20
7/13/2017	Saran, Daljeet	Review the "mobilization financial model" to provide feedback to J. Wheelock (Deloitte) on assumptions around attrition percentages, benefits from cost savings, revenue upside forecasts.	\$ 546.00	2.1	\$ 1,146.60
7/13/2017	Saran, Daljeet	Meeting with R Cabrera (of Fortaleza) on 7/12 to update on status of agency submissions for FOMB reporting package.	\$ 546.00	0.7	\$ 382.20
7/13/2017	Saran, Daljeet	Draft status report for Transformation work stream to share with R. Maldonado (PR - Secretary of Treasury, CFO) for week ending July 12th to update on status of agency submissions for FOMB reporting package.	\$ 546.00	1.6	\$ 873.60
7/13/2017	Wheelock, John	Update monthly savings analysis with latest data submissions on Facilities/Personnel savings in order to monitor budget targets throughout fiscal year 2018 for submission to AAFAF.	\$ 429.00	2.7	\$ 1,158.30
7/13/2017	Wheelock, John	Meet with R. Cabrera (Fortaleza), M. Camino (liaison to Department of Public Safety) to present findings from sub-agency data submission on Facilities/Personnel in order to support the targeted savings on attrition.	\$ 429.00	1.8	\$ 772.20
7/13/2017	Wheelock, John	Analyze targeted attrition savings from January '17 as compared to July '16 to calculate rate of personnel leaving agencies in order to present to PROMESA.	\$ 429.00	2.4	\$ 1,029.60



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Date	Professional	Description	Rate	Hours	Fees
7/13/2017	Wheelock, John	Meet with Y. Diaz, M. Santiago (Fortaleza), M. Camino (liaison to Department of Public Safety) to discuss next steps to collect transformation data from agencies related to savings for Personnel attrition.	\$ 429.00	2.1	\$ 900.90
7/13/2017	Wheelock, John	Prepare analysis on takeaways with R. Cabrera (Fortaleza), M. Camino (liaison to Department of Public Safety) for agency level progress on attrition, targeted cost savings.	\$ 429.00	0.8	\$ 343.20
7/13/2017	Wheelock, John	Meet with I. Garcia, R. Cabrera (Fortaleza), M. Santos (Familia) to present the updated Familia business case showing the projected savings from footprint consolidation in FY18.	\$ 429.00	1.3	\$ 557.70
7/13/2017	Young, Chris	Prepare for status update meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing updated projected cost savings targets for specific initiatives within the government rightsizing efforts.	\$ 621.00	3.5	\$ 2,173.50
7/13/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), J. Doyle (Deloitte) regarding budget to actual analysis for budget funds.	\$ 621.00	1.5	\$ 931.50
7/14/2017	Badr, Yasmin	Designate ownership of Project Central implementation plan activities for key transformation agencies to assign accountability (i.e. points of contact) for execution of cost savings transformation initiatives.	\$ 366.00	1.8	\$ 658.80
7/14/2017	Badr, Yasmin	Review updated analysis provided by M. Camino (DPS) for the Department of Safety related to segmentation to assess feasibility of reaching confidential cost savings target.	\$ 366.00	1.8	\$ 658.80
7/14/2017	Badr, Yasmin	Review updates provided by G. Cortes (Department of Labor) related to the building of the Maricao, Aguada Integrated Service Centers to assess the impact of risks on established timelines.	\$ 366.00	1.2	\$ 439.20
7/14/2017	Badr, Yasmin	Review data provided by J. Amador (BIMS) regarding the Single Employer initiative to identify discrepancies in reported progress on Administración para el Cuidado y Desarrollo Integral de la Niñez (ACUDEN) transformation efforts.	\$ 366.00	1.6	\$ 585.60
7/14/2017	Badr, Yasmin	Update Project Central interface for the Dept. of Economic Development to reflect progress on the consolidation of IT services/systems to provide visibility to I. Garcia (Fortaleza) on sub-agency integration efforts.	\$ 366.00	1.4	\$ 512.40
7/14/2017	Badr, Yasmin	Update milestones, timelines, status of activities in Project Central for Human Resources (OATRH) to track progress made on transformation activities related to headcount, facilities, contracts, services.	\$ 366.00	1.8	\$ 658.80
7/14/2017	Badr, Yasmin	Update status of Project Central implementation plan activities related to centralizing shared services for the Dept. of Family to reflect progress to date on automated reporting on accomplishments to I. Garcia (Fortaleza).	\$ 366.00	2.2	\$ 805.20

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Date	Professional	Description	Rate	Hours	Fees
7/14/2017	Badr, Yasmin	Prepare analysis on the weekly status report for the 6 transformation agencies outlining issues for activities related to integrating sub-agencies into broader umbrellas to develop follow-up/intervention strategy.	\$ 366.00	1.6	\$ 585.60
7/14/2017	Ferraro, Rick	Evaluate draft of mobilization business case by R. Pagan (Central Human Resources (OATRH)) to assess data being provided to Fiscal Board.	\$ 375.38	0.9	\$ 337.84
7/14/2017	Ferraro, Rick	Prepare email to R Cabrera (Fortaleza) with comments on 7/13 draft Mobilization business case reflecting recommended changes to meet Oversight Board expectations.	\$ 375.38	0.7	\$ 262.76
7/14/2017	Ferraro, Rick	Call with D Saran (Deloitte) on results to-date in July FOMB reporting package, including extent of remaining agency responses, to assess readiness for meeting with Fiscal Board/McKinsey.	\$ 375.38	0.2	\$ 75.08
7/14/2017	Ferraro, Rick	Prepare email to C. Young (Deloitte) regarding status of Government Transformation communications plan that I. Garcia (Fortaleza).	\$ 375.38	0.4	\$ 150.15
7/14/2017	Ferraro, Rick	Review 7/14 FOMB Reporting Package on Government Rightsizing (as submitted to Fiscal Board) to understand changes made for determination of additional actions needed by agencies.	\$ 375.38	0.8	\$ 300.30
7/14/2017	Wheelock, John	Update Monthly Savings analysis with new submissions from Horse Racing & Sport Administration on Facilities/Personnel for submission to AAFAF showing targeted cost savings.	\$ 429.00	2.8	\$ 1,201.20
7/14/2017	Wheelock, John	Update Monthly Savings analysis templates for Facilities/Personnel cost savings information for collection of additional agency data requested by PROMESA.	\$ 429.00	0.6	\$ 257.40
7/14/2017	Wheelock, John	Update Monthly Savings analysis with updated Personnel information to show attrition from multiple starting points to assess the state-wide assumption of attrition of future employees.	\$ 429.00	1.1	\$ 471.90
7/14/2017	Wheelock, John	Meet with R. Cabrera, I. Garcia, Y. Diaz (Fortaleza) to review latest attrition data by sub-agency showing personnel leaving/entering the government workforce in order to assess net attrition assumption.	\$ 429.00	1.9	\$ 815.10
7/14/2017	Wheelock, John	Prepare analysis for all sub-agencies on Facilities/Personnel cost saving targets in order to establish baseline reporting for FY18.	\$ 429.00	2.8	\$ 1,201.20
7/14/2017	Wheelock, John	Send templates to all sub-agencies who reported targeted savings for Facilities/Personnel collect additional data as requested by PROMESA.	\$ 429.00	1.3	\$ 557.70
7/14/2017	Young, Chris	Review FOMB reporting package in preparation for meeting with I. Garcia (Fortaleza) regarding government rightsizing initiatives update.	\$ 621.00	1.2	\$ 745.20
7/15/2017	Badr, Yasmin	Prepare benchmarking analysis of actual progress of the Administration for Human Resource and Legal Affairs (OATRH) implementation plan activities related to development, implementation, regulation of the mobility plans against projections.	\$ 366.00	1.7	\$ 622.20

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Date	Professional	Description	Rate	Hours	Fees
7/15/2017	Ferraro, Rick	Evaluate data request of 7/14 from McKinsey (on behalf of Fiscal Board) regarding Government Rightsizing project descriptions.	\$ 375.38	0.4	\$ 150.15
7/15/2017	Ferraro, Rick	Prepare email to C Young (Deloitte) estimating the time/data required to respond to McKinsey 7/14 data requests in order to meet Fiscal Board deadline	\$ 375.38	0.3	\$ 112.61
7/15/2017	Saran, Daljeet	Prepare implementation reporting package to incorporate latest updates in Project Central from the six transformation agencies in order to outline progress on Transformation initiatives.	\$ 546.00	1.9	\$ 1,037.40
7/15/2017	Saran, Daljeet	Update the 7/15 transformation agency status reports to understand recent accomplishments, including documenting risk issues to highlight in the weekly reporting package for I. Garcia (Fortaleza).	\$ 546.00	2.8	\$ 1,528.80
7/15/2017	Saran, Daljeet	Update contracts work plan to update changes to dates/deliverables to communicate progress towards completion of transformation activities	\$ 546.00	1.5	\$ 819.00
7/15/2017	Saran, Daljeet	Create July 15th reporting scorecard for Transformation Agency submissions related to FOMB June data.	\$ 546.00	1.8	\$ 982.80
7/17/2017	Badr, Yasmin	Prepare analysis related to cost structures, debt owed, savings attained for the Dept. of Economic Development for I. Garcia to review in 7/21 reporting package.	\$ 366.00	2.1	\$ 768.60
7/17/2017	Badr, Yasmin	Prepare benchmarking analysis on Dept. of Family progress to move employees to Integrated Service Centers against projected timelines to reassess mobilization timelines.	\$ 366.00	1.8	\$ 658.80
7/17/2017	Badr, Yasmin	Prepare analysis for the Single Employer initiative measuring progress on ACUDEN, benchmarking progress on moving employees to Integrated Service Centers against projected timelines to reassess mobilization timelines.	\$ 366.00	2.2	\$ 805.20
7/17/2017	Badr, Yasmin	Prepare analysis outlining the completed milestones to date related to the development of the 5 year plan for the IDEA centralized training center for the Administration of Human Resources and Legal Affairs to assess the viability of successful execution based on the timeline provided.	\$ 366.00	1.9	\$ 695.40
7/17/2017	Carey, Diana	Review training plan for transformation agencies to learn how to use Project Central, to create progress reporting to Fortaleza/Governor on transformation projects.	\$ 507.00	0.8	\$ 405.60
7/17/2017	Carey, Diana	Develop the fiscal year 2018 budget activity follow-up spreadsheet to collect / provide further budget information from specific agencies, per the request of McKinsey & Co. to provide to the Financial Oversight Management Board (FOMB).	\$ 507.00	2.3	\$ 1,166.10
7/17/2017	Carey, Diana	Prepare analysis on the fiscal year 2018 budget information collected from June 15 submission to incorporate into the fiscal year 2018 budget activity follow-up spreadsheet, to respond to McKinsey & Co's July 12 data request to provide detailed information on specific initiatives for the Financial Oversight Management Board (FOMB).	\$ 507.00	2.7	\$ 1,368.90

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Date	Professional	Description	Rate	Hours	Fees
7/17/2017	Hurley, Timothy	Prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by reviewing the status report, dashboard from the Project Central reporting tool ("Project Central") to assess progress of data collection from the Transformation Agencies.	\$ 621.00	1.6	\$ 993.60
7/17/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), C. Young, J. Doyle (Deloitte) to discuss the allocation of funds between the Federal/ General Funds, tracking of Revenue Initiatives against projections, data collection effort from the Transformation agencies to facilitate rightsizing initiatives.	\$ 621.00	1.4	\$ 869.40
7/17/2017	Saran, Daljeet	Review follow-up request from McKinsey related to "June 15th Right sizing data" request to understand incremental data requested for contract savings across 30+ agencies.	\$ 546.00	1.9	\$ 1,037.40
7/17/2017	Saran, Daljeet	Meeting with T. Hurley, C. Young, J. Gabb, C. Kennedy (all Deloitte) to plan response to follow up request from McKinsey related to "June 15th Right sizing data request across 30+ agencies.	\$ 546.00	1.0	\$ 546.00
7/17/2017	Saran, Daljeet	Revise rightsizing savings scorecard with June data based on submission from Institute of Forensic Sciences, office of financial institutions commissioner related to contract savings.	\$ 546.00	1.7	\$ 928.20
7/17/2017	Saran, Daljeet	Update reporting package for Transformation Agency submissions related to FOMB reporting for June data to communicate facility consolidation saving opportunities.	\$ 546.00	1.9	\$ 1,037.40
7/17/2017	Saran, Daljeet	Draft Project Central training package for Transformation agencies for creating risks/issues/actions to report progress.	\$ 546.00	1.5	\$ 819.00
7/17/2017	Vazquez-Rivera, Jose	Review data request prepared by McKinsey to create a 'right size scoring' metric to assess data that will need to be obtained from agencies.	\$ 585.00	1.5	\$ 877.50
7/17/2017	Vazquez-Rivera, Jose	Call with O. Rodriguez, R. Guerra (PR - Asst Secretary of Central Accounting), A. Mendez (AAFAF), A. Garcia (Conway MacKenzie) to discuss coordination of the outside consultants to support the Office of the Chief Financial Officer in various reporting requirements to PROMESA.	\$ 585.00	1.0	\$ 585.00
7/17/2017	Wheelock, John	Prepare attrition analysis of the Transformation sub-agencies in order to show personnel leaving to compare to targeted salary savings for FY18.	\$ 429.00	2.2	\$ 943.80
7/17/2017	Wheelock, John	Update analysis of Monthly Savings analysis by incorporating comments from Executive Order agencies from prior submissions to PROMESA, in order to build budgetary support for changes made.	\$ 429.00	2.9	\$ 1,244.10
7/17/2017	Wheelock, John	Prepare analysis on attrition of personnel comparing cost savings of Transformation agencies in order to establish government savings ranges (average, max, min).	\$ 429.00	2.6	\$ 1,115.40
7/17/2017	Wheelock, John	Prepare analysis of detailed breakdown of Facility closures by sub-agency to calculate reducible rent expense in order to assess potential cost savings.	\$ 429.00	2.1	\$ 900.90

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7/17/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), T Hurley, J. Doyle (both Deloitte) regarding impact of government rightsizing on budget funds.	\$ 621.00	1.5	\$ 931.50
7/17/2017	Young, Chris	Review status of revenue initiatives, Government Rightsizing, Budget to Actual Reporting in preparation for meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.5	\$ 310.50
7/18/2017	Badr, Yasmin	Lead training session to Department of Family personnel (13 participants) on Project Central functionalities, to enable progress reporting to Fortaleza on key footprint consolidation transformation initiatives.	\$ 366.00	2.7	\$ 988.20
7/18/2017	Badr, Yasmin	Training session to Department of Economic Development personnel (5 participants) on Project Central capabilities with respect to reporting to Fortaleza on the integration, restructuring of DDEC sub-agencies.	\$ 366.00	2.6	\$ 951.60
7/18/2017	Badr, Yasmin	Prepare analysis assessing progress to date on budget reduction execution risks for the Dept. of Safety on potential cost savings.	\$ 366.00	2.1	\$ 768.60
7/18/2017	Badr, Yasmin	Prepare analysis on progress of the Integrated service Centers for the identification of services for the Bayamon, Moca, San Juan Capital sites against projects to assess risks with timely construction of sites.	\$ 366.00	2.1	\$ 768.60
7/18/2017	Badr, Yasmin	Prepare analysis outlining the status, risks, achievements related to the mobilization of 70 employees for the Department of Family.	\$ 366.00	2.2	\$ 805.20
7/18/2017	Carey, Diana	Meet with the Dept. of Public Safety (DPS) Executive Committee, M. Canino, R. Cabrera (Fortaleza) to provide an overview on how to use Project Central to create progress reporting on DPS transformation projects related to Police mobilization to Fortaleza/Governor.	\$ 507.00	1.6	\$ 811.20
7/18/2017	Carey, Diana	Training session with 13 transformation agency personnel on how to use Project Central to create progress reporting to Fortaleza/Governor on transformation projects related to Department of Family footprint consolidation efforts.	\$ 507.00	2.9	\$ 1,470.30
7/18/2017	Carey, Diana	Training session with five transformation agency personnel on how to use Project Central to create progress reporting to Fortaleza/Governor on transformation projects related to Dept. of Economic Development (DDEC) sub-agency restructuring.	\$ 507.00	2.7	\$ 1,368.90
7/18/2017	Carey, Diana	Prepare analysis of transformation agency implementation plan information to further update tracker to respond to McKinsey & Co's July 12 data request to provide detailed information on specific initiatives for the Financial Oversight Management Board (FOMB) fiscal year 2018 budget validation activity.	\$ 507.00	2.8	\$ 1,419.60
7/18/2017	Ferraro, Rick	Evaluate new Executive Orders related to fiscal budget to assess impact on Fiscal Board request regarding July Oversight Board reporting package from 07/17.	\$ 375.38	0.6	\$ 225.23

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Date	Professional	Description	Rate	Hours	Fees
7/18/2017	Ferraro, Rick	Document process to collect FY18 budget line item supporting data to respond to Fiscal Board/McKinsey data request.	\$ 375.38	0.8	\$ 300.30
7/18/2017	Ferraro, Rick	Evaluate July Government Transformation reporting package for discussion with I. Garcia (Fortaleza).	\$ 375.38	1.4	\$ 525.53
7/18/2017	Ferraro, Rick	Prepare email to J. Wheelock (Deloitte) regarding guidance on analysis of agency attrition for July monthly Oversight Board report package.	\$ 375.38	0.8	\$ 300.30
7/18/2017	Ferraro, Rick	Discussion with T. Hurley (Deloitte) regarding potential approaches to streamline government monthly reporting follow-up process with agencies.	\$ 375.38	0.4	\$ 150.15
7/18/2017	Ferraro, Rick	Evaluate transformation agency work plans in project management system against Fiscal Board/McKinsey questions of 7/17 to identify additional data to be collected from government agencies.	\$ 375.38	1.7	\$ 638.14
7/18/2017	Ferraro, Rick	Call with D. Saran (Deloitte) to evaluate agency-level project management tool training sessions.	\$ 375.38	0.3	\$ 112.61
7/18/2017	Ferraro, Rick	Prepare notes for discussion with R. Cabrera (Fortaleza) on 7/19 on government process of Oversight Board monthly reporting.	\$ 375.38	0.5	\$ 187.69
7/18/2017	Saran, Daljeet	Meeting with McKinsey / AAFAF representatives (C. Frederique, M. Gonzalez Garay) to review July 15th submission for Transformation Agencies (DDEC, DPS, Familia).	\$ 546.00	2.2	\$ 1,201.20
7/18/2017	Saran, Daljeet	Lead training of use of Project Central for Familia representatives for creating risks related to footprint reduction to highlight potential risks to Fortaleza/OPE.	\$ 546.00	1.8	\$ 982.80
7/18/2017	Saran, Daljeet	Facilitate training of use of Project Central for OATRH representatives for creating actions government-wide mobilization to highlight progress to Fortaleza/OPE.	\$ 546.00	1.4	\$ 764.40
7/18/2017	Saran, Daljeet	Facilitate training of use of Project Central for DDEC representatives for creating risks & actions related to consolidating the sub-agencies, to report progress to Fortaleza/OPE.	\$ 546.00	1.6	\$ 873.60
7/18/2017	Saran, Daljeet	Address user access issues related to Project Central functionality from Familia representatives to enable them to report progress to Fortaleza/OPE.	\$ 546.00	2.0	\$ 1,092.00
7/18/2017	Saran, Daljeet	Summarize takeaways from AAFAF/McKinsey meeting related to FOMB reporting package for July data to communicate to Transformation sub-agencies.	\$ 546.00	1.0	\$ 546.00
7/18/2017	Steinway, Jon	Meet with D. Saran, Y. Badr (Deloitte) to understand the implementation of project management reporting process to increase visibility into Government Rightsizing progress at agencies.	\$ 366.00	0.9	\$ 329.40
7/18/2017	Steinway, Jon	Review of data collection/ reporting templates to understand required inputs for deliverables prepared as part of reporting Government Rightsizing progress to Governor's Office.	\$ 366.00	0.7	\$ 256.20
7/18/2017	Vazquez-Rivera, Jose	Meeting with M. Gonzalez, C. Frederique, P. Soto (AAFAF), I. Garcia, Y. Diaz, R. Cabrera (Fortaleza), D. Saran (Deloitte) to discuss status of rightsizing implementation scorecards, including methodology being used.	\$ 585.00	1.5	\$ 877.50

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Date	Professional	Description	Rate	Hours	Fees
7/18/2017	Wheelock, John	Conduct training session with thirteen transformation agency personnel use of Project Central to create progress reporting on transformation projects related to Department of Family footprint consolidation efforts.	\$ 429.00	2.2	\$ 943.80
7/18/2017	Wheelock, John	Update analysis on attrition by sub-agency comparing 6 month vs. 12 month data to assess the trend in personnel leaving each Transformation agency in order to assess the effectiveness of mobilization strategy.	\$ 429.00	2.4	\$ 1,029.60
7/18/2017	Wheelock, John	Prepare analysis to address follow-up questions from PROMESA advisors regarding the initiatives to achieve specific cost savings on non-distributed allocations.	\$ 429.00	1.6	\$ 686.40
7/18/2017	Wheelock, John	Facilitate training session with 5 transformation agency personnel on use of Project Central to create progress reporting on transformation projects related to Department of Economic Development (DDEC) sub-agency restructuring.	\$ 429.00	1.2	\$ 514.80
7/18/2017	Wheelock, John	Prepare analysis for each sub-agency showing attrition data on net personnel, average salary, addressable size in order to prioritize agencies for attrition savings.	\$ 429.00	1.4	\$ 600.60
7/18/2017	Wheelock, John	Prepare analysis to address follow-up questions for each specific agency regarding the July 14th submission to PROMESA on Facilities/Personnel cost savings data.	\$ 429.00	2.7	\$ 1,158.30
7/18/2017	Young, Chris	Call with M. Sanchez (Conway McKenzie) to discuss data required for rightsizing reporting.	\$ 621.00	0.5	\$ 310.50
7/19/2017	Badr, Yasmin	Training session for Dept. of Economic Development personnel 18 participants on Project Central tracking, reporting features to implement regular, status reporting process to Fortaleza on transformation initiatives related to the externalization of the Destination Marketing Organization (DMO).	\$ 366.00	2.6	\$ 951.60
7/19/2017	Badr, Yasmin	Training for Department of Family personnel (6 participants) on utilizing Project Central updating, reporting functionalities in order to increase transparency, institute regular reporting to Fortaleza on the restructuring the Dept. of Familia sub-agencies to attain cost savings.	\$ 366.00	2.8	\$ 1,024.80
7/19/2017	Badr, Yasmin	Training to personnel from the Administration of Human Resource and Legal Affairs (4 participants) to enable agency participation in regular reporting to Fortaleza on transformation activities related to the development of regulations for government-wide employee mobilization schedule.	\$ 366.00	2.7	\$ 988.20
7/19/2017	Badr, Yasmin	Training for H. Martinez (Department of Labor) with Project Central to institute regular monitoring, reporting to Fortaleza on ongoing, planned single employer initiatives mobilizing government employees.	\$ 366.00	2.2	\$ 805.20
7/19/2017	Badr, Yasmin	Create additional user credentials for Dept. of Economic Development (DDEC) personnel to provide personnel with capabilities to update transformation implementation plan activities.	\$ 366.00	0.9	\$ 329.40



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Date	Professional	Description	Rate	Hours	Fees
7/19/2017	Carey, Diana	Training session with Human Resources (OATRH) staff members on how to use Project Central to create progress reporting to Fortaleza/Governor on transformation projects related initiatives for government-wide mobility plans.	\$ 507.00	2.3	\$ 1,166.10
7/19/2017	Carey, Diana	Training session with 18 transformation agency personnel on use of Project Central to create progress reporting to Fortaleza /Governor on transformation projects related to Dept. of Economic Development (DDEC) externalization of the Destination Marketing Organization (DMO).	\$ 507.00	2.9	\$ 1,470.30
7/19/2017	Carey, Diana	Training session with six transformation agency personnel on use of Project Central to create transparency progress reporting to Fortaleza/Governor on transformation projects related to restructuring the Department of Familia sub-agencies.	\$ 507.00	2.6	\$ 1,318.20
7/19/2017	Carey, Diana	Meet with H. Martinez (Dept. of Labor) to provide training overview on use of Project Central to create progress reporting on transformation projects related to establishing 'single employer' processes to Fortaleza/Governor.	\$ 507.00	1.6	\$ 811.20
7/19/2017	Carey, Diana	Prepare analysis on lessons learned from completed agency Project Central training sessions to develop recommendations for improvement for additional sessions.	\$ 507.00	0.6	\$ 304.20
7/19/2017	Ferraro, Rick	Prepare email to M. Gonzales of Fiscal Board (AAFAF) regarding plan for Government Transformation agencies to discuss with Oversight Board.	\$ 375.38	0.4	\$ 150.15
7/19/2017	Ferraro, Rick	Develop illustrative draft of roadmap description of Government Transformation for discussion with R Cabrera (Fortaleza).	\$ 375.38	1.3	\$ 487.99
7/19/2017	Ferraro, Rick	Prepare initial draft of communications messages for data collection related to monthly Oversight Board reporting for discussion with I Garcia (Fortaleza).	\$ 375.38	1.5	\$ 563.06
7/19/2017	Ferraro, Rick	Compare process from July monthly Oversight Board reporting to weekly agency project management tool reporting to assess what to communicate to agencies for August cycle.	\$ 375.38	1.6	\$ 600.60
7/19/2017	Ferraro, Rick	Brief T. Hurley (Deloitte) on results of initial agency reporting cycle from the project management system sent to Fortaleza on 6/31, including the implications of future reporting cycles.	\$ 375.38	0.7	\$ 262.76
7/19/2017	Ferraro, Rick	Prepare summary memo for I. Garcia (Fortaleza) regarding deadline for Governors Dashboard using the project management system with agency input.	\$ 375.38	1.1	\$ 412.91
7/19/2017	Ferraro, Rick	Assess integrity of Familia weekly status report against work plan in project management system with focus on location selections.	\$ 375.38	0.7	\$ 262.76
7/19/2017	Ferraro, Rick	Draft Feedback Memo to agency contributors regarding Oversight Board monthly reporting to discuss with I. Garcia (Fortaleza).	\$ 375.38	0.8	\$ 300.30

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Date	Professional	Description	Rate	Hours	Fees
7/19/2017	Ferraro, Rick	Draft memo to I. Garcia (Fortaleza) on status as of 7/19 weekly project management reporting process, including recommendations for next reporting cycle.	\$ 375.38	0.6	\$ 225.23
7/19/2017	Ferraro, Rick	Prepare comments on initial weekly report workbooks sent to R Cabrera (Fortaleza) for agency debrief discussions on July Oversight Board reporting cycle.	\$ 375.38	0.4	\$ 150.15
7/19/2017	Ferraro, Rick	Conference call with C Young, D Saran (Deloitte) to modify to-date summary documentation of Government Transformation work streams as requested by I Garcia, R Cabrera (Fortaleza).	\$ 375.38	0.8	\$ 300.30
7/19/2017	Hurley, Timothy	Meet with N. Jaresko (Executive Director of PROMESA Oversight Board) to discuss current engagement issues in alignment with Board's focus areas - monitoring of spend vs. budget at agency level, progress of revenue initiatives against projections, transparency of transformation initiatives.	\$ 621.00	1.8	\$ 1,117.80
7/19/2017	Nguyen, Phuong	Update analysis of initiative progress for in scope agencies to address status of with Revenue Initiatives, including Cost Management risk areas, to present to I. Garcia (Fortaleza).	\$ 429.00	2.3	\$ 986.70
7/19/2017	Saran, Daljeet	Participate in Project Central Training with DDEC representatives for creating risks to report progress to Fortaleza/OPE.	\$ 546.00	1.4	\$ 764.40
7/19/2017	Saran, Daljeet	Meet with C Young, R Ferraro (Deloitte) to modify to-date summary documentation of Government Transformations work streams to walkthrough with I Garcia, R Cabrera of Fortaleza.	\$ 546.00	0.8	\$ 436.80
7/19/2017	Saran, Daljeet	Review DPS sub-agency July 15th submissions for contracts, facilities, personnel information to highlight items for follow ups/clarifications.	\$ 546.00	2.9	\$ 1,583.40
7/19/2017	Saran, Daljeet	Participate in Project Central Training with Familia representatives for creating status reports to report progress to Fortaleza/OPE.	\$ 546.00	1.4	\$ 764.40
7/19/2017	Saran, Daljeet	Participate in Project Central Training with OATRH representatives for updating workplan milestones to report progress to Fortaleza/OPE.	\$ 546.00	1.4	\$ 764.40
7/19/2017	Saran, Daljeet	Address user access issues related to Project Central functionality from DDEC representatives.	\$ 546.00	0.6	\$ 327.60
7/19/2017	Saran, Daljeet	Draft status report for Transformation work stream to share with R. Maldonado (PR - Secretary of Treasury, CFO) for week ending July 19th to update on progress of Project Central trainings.	\$ 546.00	1.5	\$ 819.00
7/19/2017	Steinway, Jon	Document progress on government initiatives in preparation for weekly meeting with Treasury Secretary R. Maldonado (PR - Secretary of Treasury, CFO) to provide insight for client decisions regarding Hacienda initiatives.	\$ 366.00	1.4	\$ 512.40
7/19/2017	Vazquez-Rivera, Jose	Meet with N. Jaresko (Executive Director of PROMESA Oversight Board) to discuss the coordination of the outside consultants with regard to Budget to Actual reporting, liquidity, right-sizing initiatives, and changes to the FY18 GPR Budget.	\$ 585.00	2.0	\$ 1,170.00

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Date	Professional	Description	Rate	Hours	Fees
7/19/2017	Wheelock, John	Lead training session with 18 transformation agency personnel on use of Project Central to create progress reporting on transformation projects related to the Destination Marketing Organization (DMO).	\$ 429.00	2.3	\$ 986.70
7/19/2017	Wheelock, John	Prepare analysis for July 20th meetings with Transformation agencies to follow-up on July 14th PROMESA submission regarding Facilities/Personnel cost savings information.	\$ 429.00	1.2	\$ 514.80
7/19/2017	Wheelock, John	Prepare analysis of schedule of future PROMESA submissions for distribution to Transformation agencies regarding the months of July through September in order to track spend related to Facilities.	\$ 429.00	0.9	\$ 386.10
7/19/2017	Wheelock, John	Prepare presentation for follow-up meeting with Department of Economic Development regarding PROMESA submission in order to assess Facilities/Personnel savings targets.	\$ 429.00	2.3	\$ 986.70
7/19/2017	Wheelock, John	Prepare presentation for July 20 follow-up meeting with Department of Public Safety regarding PROMESA submission in order to review Facilities/Personnel savings targets.	\$ 429.00	2.1	\$ 900.90
7/19/2017	Wheelock, John	Prepare presentation for follow-up meeting with Department of Familia regarding PROMESA submission in order to review Facilities/Personnel savings targets.	\$ 429.00	1.5	\$ 643.50
7/19/2017	Young, Chris	Meet with B. Gonzalez (AAFAF), O. Shah (McKinsey & Co), A. Chepenik (Ernst & Young) to discuss government right sizing open items, including action plans with focus on financial reporting.	\$ 621.00	1.8	\$ 1,117.80
7/19/2017	Young, Chris	Prepare presentation for meeting with PROMESA board regarding dashboard of government rightsizing open items, accomplishments.	\$ 621.00	1.5	\$ 931.50
7/20/2017	Badr, Yasmin	Training to Dept. of Safety personnel (5 participants) on using Project Central reporting features, capabilities to improve visibility, reporting on major transformation projects related to information technology (IT) consolidation.	\$ 366.00	2.8	\$ 1,024.80
7/20/2017	Badr, Yasmin	Meet with Secretary Laboy (Dept. of Economic Development (DDEC), Y. Diaz (DDEC) to provide overview to Project Central to engage stakeholders driving transformation execution in reporting progress to Fortaleza.	\$ 366.00	2.1	\$ 768.60
7/20/2017	Badr, Yasmin	Project Central training session to G. Cortes (Dept. of Labor) to institute regular updates, maintenance, reporting to Fortaleza on planned Integrated Service Centers to be constructed for FY17.	\$ 366.00	2.6	\$ 951.60
7/20/2017	Carey, Diana	Prepare analysis to analyze outcomes, next steps of July 18-19 Project Central training sessions with Government of Puerto Rico (GPR) staff to follow-up with agency leadership on implementation reporting to Fortaleza.	\$ 507.00	2.2	\$ 1,115.40

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Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Carey, Diana	Training session with five transformation agency personnel on use of Project Central to create progress reporting to Fortaleza/Governor on transformation projects related to Dept. of Public Safety (DPS) information technology (IT) consolidation.	\$ 507.00	2.6	\$ 1,318.20
7/20/2017	Carey, Diana	Training session with seven transformation agency personnel on use of Project Central to create progress reporting to Fortaleza/Governor on transformation projects related to Dept. of Public Safety (DPS) service contract spend reduction.	\$ 507.00	2.4	\$ 1,216.80
7/20/2017	Carey, Diana	Update schedule tracking the of Government of Puerto Rico staff that participated in the training sessions on Project Central on July 20 to determine which Project Central users still need to be trained.	\$ 507.00	0.9	\$ 456.30
7/20/2017	Carey, Diana	Meet with M. Camino (Fortaleza), representatives from Emergency Medical Services (EMS)/Emergency Management Services (AMEAD) to review data included in the budget analysis.	\$ 507.00	0.9	\$ 456.30
7/20/2017	Carey, Diana	Analyze process for weekly program management progress reporting to I. Garcia (Fortaleza - Deputy Secretary of Government) to assess the effects from shift from manual to semi-automatic process in Project Central.	\$ 507.00	1.4	\$ 709.80
7/20/2017	Ferraro, Rick	Assess potential impact of enacted budget legislation on retirement calculations cited in Public Safety feedback sessions.	\$ 375.38	0.4	\$ 150.15
7/20/2017	Ferraro, Rick	Modify Weekly Government Transformation work stream status report for inclusion in weekly status report to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 375.38	0.4	\$ 150.15
7/20/2017	Ferraro, Rick	Meeting with M. Camino (Fortaleza), D. Saran, J. Wheelock (Deloitte) to conduct follow-up reviews to discuss agency information suppliers to include in the monthly July Oversight Board report.	\$ 375.38	2.6	\$ 975.98
7/20/2017	Ferraro, Rick	Meeting with M. Camino (Fortaleza) with Public Safety agency users for training on project management system including to answer questions, including clarifying Oversight Board interest in project management process.	\$ 375.38	2.3	\$ 863.36
7/20/2017	Ferraro, Rick	Meet with M. Laboy (Secretary of Economic Development), Y. Diaz (Fortaleza) for training on project management system in order to allow for system updates on transformation progress.	\$ 375.38	0.8	\$ 300.30
7/20/2017	Ferraro, Rick	Meet with Y. Diaz (Fortaleza) on status of Economic Development business cases to date to discuss potential additional business cases such as investor immigration program.	\$ 375.38	1.1	\$ 412.91
7/20/2017	Ferraro, Rick	Prepare email to Deloitte Transformation team with action items based on assessment of agency feedback from transformation meetings on 7/20.	\$ 375.38	1.2	\$ 450.45
7/20/2017	Ferraro, Rick	Prepare for conference call to discuss issues, including data usability by work stream, to assess continuity, consistency, accuracy of agency level transformation analysis.	\$ 375.38	0.4	\$ 150.15

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Date	Professional	Description	Rate	Hours	Fees
7/20/2017	Ferraro, Rick	Call with C. Young, T. Hurley, J. Steinway (Deloitte) to discuss data availability, including analyses underway by work stream, supporting Government Transformation efforts.	\$ 375.38	0.7	\$ 262.76
7/20/2017	Ferraro, Rick	Assess effectiveness of 7/17-20 agency training sessions on project management tool with C. Young (Deloitte) to develop plan adjustments for remaining sessions.	\$ 375.38	0.6	\$ 225.23
7/20/2017	Hurley, Timothy	Meet with F. Pares (PR - Asst Secretary of Revenue, Tax Policy), F. Pena (PR - Asst Secretary of Treasury Area), C. Young (Deloitte) to discuss tax revenue incentives, status of government rightsizing initiatives related to Dept. of Economic Development.	\$ 621.00	0.9	\$ 558.90
7/20/2017	Saran, Daljeet	Meeting with M. Camino (GPR), DPS sub agency representatives (NIE , AEMEAD, ICF) to address questions on contracts savings, in order to report to Fortaleza/OPE.	\$ 546.00	2.7	\$ 1,474.20
7/20/2017	Saran, Daljeet	Meeting with M. Camino (GPR), DPS sub agency representatives (CEM, Bombero, 9-1-1) to address questions on facilities consolidation opportunities, in order to report to Fortaleza/OPE.	\$ 546.00	2.6	\$ 1,419.60
7/20/2017	Saran, Daljeet	Meeting with M. Camino (GPR), Policia representatives to address questions on attrition / overtime related savings, in order to report to Fortaleza/OPE.	\$ 546.00	1.0	\$ 546.00
7/20/2017	Saran, Daljeet	Draft email to summarize takeaways / action items to respective DPS sub-agencies related to their submissions for contracts, facilities, personnel information.	\$ 546.00	1.7	\$ 928.20
7/20/2017	Steinway, Jon	Prepare initial draft of project financial summary through 7.15.17 for client to provide insight into project status / performance as requested by Hacienda team.	\$ 366.00	1.6	\$ 585.60
7/20/2017	Wheelock, John	Prepare analysis for Dept. of Public Safety sub-agencies to assess information submitted for Facilities/Personnel in order to establish baseline financials for future reporting by month.	\$ 429.00	2.4	\$ 1,029.60
7/20/2017	Wheelock, John	Update Monthly Savings analysis with feedback from Department of Public Safety sub-agencies to include new Facilities/Personnel data to gauge addressable spend in each focus area.	\$ 429.00	1.8	\$ 772.20
7/20/2017	Wheelock, John	Meetings with M. Camino (liaison to Dept. of Public Safety), agency drivers regarding submission to PROMESA to establish baseline financials in Facilities/Personnel for future reporting by month.	\$ 429.00	2.5	\$ 1,072.50
7/20/2017	Wheelock, John	Prepare analysis on monthly savings with Familia sub-agencies related to projected savings in Facilities/Personnel.	\$ 429.00	2.6	\$ 1,115.40
7/20/2017	Wheelock, John	Meet with M. Camino (liaison to Department of Public Safety) regarding projected savings from Facilities/Personnel for the 2018 fiscal year to compare sub-agency progress.	\$ 429.00	2.1	\$ 900.90
7/20/2017	Young, Chris	Call with A. Mendez (AAFAF) regarding reporting requirement deadlines, including open items related to additional financial data needed.	\$ 621.00	1.5	\$ 931.50

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Date	Professional	Description	Rate	Hours	Fees
7/21/2017	Badr, Yasmin	Update analysis outlining actual progress to date versus projected progress for the Administration for Human resource and Legal Affairs' (OATRH) implementation plan activities related to employee mobilization to account for additional progress.	\$ 366.00	1.9	\$ 695.40
7/21/2017	Badr, Yasmin	Update 7/17 analysis benchmarking the Dept. of Family's progress on mobilization of employees to Integrated Service Centers to account for updates to status of tasks, task ownership to assess impact on timelines.	\$ 366.00	1.7	\$ 622.20
7/21/2017	Badr, Yasmin	Update the 7/17 analysis related to the budget reduction execution risks for the Dept. of Safety to account for additional progress made towards milestones based on additional information received from M. Camino.	\$ 366.00	1.9	\$ 695.40
7/21/2017	Badr, Yasmin	Review implementation plan updates submitted by Single Employer as of 7/20 to reassess mobilization timelines for I. Garcia's (Fortaleza) review.	\$ 366.00	1.8	\$ 658.80
7/21/2017	Badr, Yasmin	Update analysis assessing the execution of Administration of Human Resources and Legal Affairs' (OATRH) 5 year plan for the IDEA centralized training center, to account for progress to date.	\$ 366.00	1.4	\$ 512.40
7/21/2017	Badr, Yasmin	Update Project Central to reflect progress on Integrated Services Center (CSI) initiatives provided by G. Cortes (Dept. of Labor) on 7/20 for the Aguada, Moca sites for review by I. Garcia (Fortaleza).	\$ 366.00	1.7	\$ 622.20
7/21/2017	Carey, Diana	Develop presentation for transformation agencies that outlines accomplishments, including next steps, from July 18-20 training sessions on use of Project Central to create progress reporting on transformation agency rightsizing projects.	\$ 507.00	2.6	\$ 1,318.20
7/21/2017	Carey, Diana	Develop presentation for the leadership from Human Resources (OATRH), Dept. of Labor that outlines accomplishments, next steps, participant names from July 18-20 training sessions on how to use Project Central to create progress reporting on projects related to mobilization/single employer initiatives to Fortaleza/Governor.	\$ 507.00	1.9	\$ 963.30
7/21/2017	Carey, Diana	Develop presentation for the leadership from Dept. of State that outlines accomplishments, next steps, participant names from July training session on how to use Project Central to create progress reporting on projects related to integrated service centers (CSI) to Fortaleza/Governor.	\$ 507.00	0.7	\$ 354.90
7/21/2017	Ferraro, Rick	Prepare material on Government Transformation business cases as of 7/21 for meeting with R Cabrera (Fortaleza) to assess status of progress.	\$ 375.38	0.7	\$ 262.76
7/21/2017	Ferraro, Rick	Assess implementation plans on interdependencies between government-wide "Consolidated Service Integration" initiative with Dept. of Family agency integrations with focus on next locations to be addressed.	\$ 375.38	0.4	\$ 150.15

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Date	Professional	Description	Rate	Hours	Fees
7/21/2017	Ferraro, Rick	Call with D. Saran (Deloitte) regarding outcomes from 7/20 agency business case feedback sessions, including project management system training sessions, to develop recommendations for completion.	\$ 375.38	0.6	\$ 225.23
7/21/2017	Ferraro, Rick	Review Government Transformation communications strategy discussion documents with I. Garcia (Fortaleza) to assess level of effort required to implement at agency level.	\$ 375.38	0.3	\$ 112.61
7/21/2017	Ferraro, Rick	Prepare for meetings on Government Transformation communications, including review of business cases for Transformation agencies.	\$ 375.38	0.6	\$ 225.23
7/21/2017	Ferraro, Rick	Meet with R. Cabrera (Fortaleza), C. Young (Deloitte) to discuss criteria for selecting business case topics for Public Safety, Economic Development, Familia agencies.	\$ 375.38	1.2	\$ 450.45
7/21/2017	Ferraro, Rick	Meet with I. Garcia (Fortaleza), C. Young (Deloitte) to discuss internal communications strategy/plan for Government Transformation with respect to plan components for each agency.	\$ 375.38	0.8	\$ 300.30
7/21/2017	Ferraro, Rick	Prepare summary of action list for Deloitte Transformation Team resulting from separate meetings with R Cabrera, I Garcia (both Fortaleza).	\$ 375.38	1.2	\$ 450.45
7/21/2017	Ferraro, Rick	Draft presentation for I. Garcia (Fortaleza) on communications plan components, including planning considerations for Government Transformation.	\$ 375.38	0.8	\$ 300.30
7/21/2017	Ferraro, Rick	Prepare discussion document on "Communications Considerations in Government Transformation" for I Garcia (Fortaleza) for inclusion in presentation for Governor.	\$ 375.38	1.3	\$ 487.99
7/21/2017	Nguyen, Phuong	Update analysis of Government of Puerto Rico Budget reporting process to address debt maturity assessment within the Government, including proposed reporting migration plan.	\$ 429.00	2.5	\$ 1,072.50
7/21/2017	Nguyen, Phuong	Update analysis for the University of Puerto Rico system to address prerequisites to qualify for relief related to bonds, including other liabilities.	\$ 429.00	2.2	\$ 943.80
7/21/2017	Saran, Daljeet	Create Project Central work plan reporting package to be distributed to I. Garcia, R. Cabrera, Y. Diaz (all Fortaleza) to update on Transformation agency (DDEC, DPS, Familia, OATRH, CSI) progress for week ending July 22nd.	\$ 546.00	1.9	\$ 1,037.40
7/21/2017	Saran, Daljeet	Prepare implementation reporting package to incorporate latest updates in Project Central from the six transformation agencies / scope areas, to outline progress on Transformation initiatives.	\$ 546.00	2.8	\$ 1,528.80
7/21/2017	Saran, Daljeet	Revise Transformation work stream work plan to reflect changes to dates/deliverables to communicate completion for activities to Fortaleza/OPE.	\$ 546.00	1.3	\$ 709.80
7/21/2017	Steinway, Jon	Draft revised cash reporting timeline to include deliverables for F. Pena (PR - Asst Secretary of Treasury Area) to support reporting package to N. Jaresko (Executive Director of PROMESA Oversight Board).	\$ 366.00	0.7	\$ 256.20



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7/21/2017	Vazquez-Rivera, Jose	Follow-up call with personnel from AAFAF, F. Scherrer (BDO), O. Rodriguez (PR - Asst Secretary of Central Accounting), M. Sanchez (Conway MacKenzie) to discuss progress made and outstanding challenges to meet reporting requirements related to the FY18 GPR Budget from the PROMESA Oversight Board.	\$ 585.00	1.0	\$ 585.00
7/21/2017	Wheelock, John	Prepare analysis on most recent business cases showing externalization of the tourism responsibilities in order to assess in budgetary savings achievements.	\$ 429.00	0.8	\$ 343.20
7/21/2017	Wheelock, John	Prepare analysis of June cost savings information from the Department of Public Safety sub-agencies to assess savings to provide update for the end of July reporting to PROMESA.	\$ 429.00	2.3	\$ 986.70
7/21/2017	Wheelock, John	Prepare analysis on Facilities/Personnel for Familia sub-agencies for June reporting to be used to assess month over month projected savings.	\$ 429.00	1.7	\$ 729.30
7/21/2017	Wheelock, John	Meet with M. Camino (liaison to Department of Public Safety (DPS)), R. Cabrera (Fortaleza) to establish a timeline for DPS sub-agency June cost savings submission for June reporting to PROMESA.	\$ 429.00	0.7	\$ 300.30
7/21/2017	Young, Chris	Meet with R. Cabrera (Fortaleza) to discuss government rightsizing business case priorities related to DPS, Familia meetings/actions.	\$ 621.00	1.3	\$ 807.30
7/21/2017	Young, Chris	Meet with I. Garcia (Fortaleza) regarding communication plan for transformation across government rightsizing agencies.	\$ 621.00	0.7	\$ 434.70
7/21/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss status of government rightsizing, including details of plan for producing modified accrual reports.	\$ 621.00	1.0	\$ 621.00
7/22/2017	Ferraro, Rick	Revise discussion document on Considerations for Leadership Communication in Government Transformation for I. Garcia (Fortaleza).	\$ 375.38	1.4	\$ 525.53
7/23/2017	Carey, Diana	Update presentation to incorporate feedback from R. Ferraro (Deloitte) on strategic communications, to present to the Governor to obtain approval to start communications planning for Transformation initiatives.	\$ 507.00	1.4	\$ 709.80
7/23/2017	Steinway, Jon	Prepare draft schedule as of 7.23.17 for tracking progress milestones for Hacienda cash reporting / liquidity, financial statement preparation, to be presented to F. Pena (PR - Asst Secretary of Treasury Area).	\$ 366.00	1.4	\$ 512.40
7/23/2017	Steinway, Jon	Review analysis of Hacienda fiscal plan to understand additional information / adjustments on compliance requirements, per the request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.7	\$ 256.20
7/23/2017	Young, Chris	Adjust agency level finance transformation plan slides for Fortaleza presentation based on feedback from I. Garcia (Fortaleza).	\$ 621.00	0.5	\$ 310.50

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Date	Professional	Description	Rate	Hours	Fees
7/24/2017	Carey, Diana	Update the Transformation workplan to incorporate tasks requested by Fortaleza staff, Oversight Board, which will be used to provide progress reporting to I. Garcia (Fortaleza - Deputy Secretary of Government) on a weekly basis.	\$ 507.00	2.9	\$ 1,470.30
7/24/2017	Carey, Diana	Prepare analysis on the Dept. of Public Safety (DPS) workplan as of July 21 to identify issues in their reporting on task status, percentage complete, start/end dates to make recommendations for a weekly progress report on sub-agency consolidation efforts to reduce costs, to provide to I. Garcia (Fortaleza).	\$ 507.00	1.8	\$ 912.60
7/24/2017	Carey, Diana	Prepare analysis on the integrated service centers (CSI) workplan as of July 21 to identify issues in their reporting on task status, percentage complete, start/end dates to make recommendations for a weekly progress report on executing the first 12 CSI centers, to provide I. Garcia (Fortaleza).	\$ 507.00	1.2	\$ 608.40
7/24/2017	Carey, Diana	Prepare analysis on the Single Employer workplan as of July 21 to identify potential risks/issues related to establishing processes to mobilize personnel through the government, to provide reporting to I. Garcia (Fortaleza).	\$ 507.00	1.3	\$ 659.10
7/24/2017	Ferraro, Rick	Update draft of Considerations for Leadership Communications in Government Transformation presentation.	\$ 375.38	0.3	\$ 112.61
7/24/2017	Ferraro, Rick	Evaluate draft comments to Considerations for Leadership Communications in Government Transformation document.	\$ 375.38	0.4	\$ 150.15
7/24/2017	Ferraro, Rick	Prepare email explaining potential use of draft Considerations for Leadership Communications in Government Transformation for I. Garcia (Fortaleza).	\$ 375.38	0.4	\$ 150.15
7/24/2017	Harris, Andy	Meeting with R. Maldonado (PR - Secretary of Treasury, CFO), J. Doyle (Deloitte) to discuss budget versus actual workstream, including consolidated budget from accounting system report.	\$ 621.00	0.9	\$ 558.90
7/24/2017	Harris, Andy	Review analysis of liquidity reporting roadmap, including milestones, in order to present to R. Maldonado (PR - Secretary of Treasury, CFO) to identify reporting schedule progress.	\$ 621.00	0.7	\$ 434.70
7/24/2017	Harris, Andy	Meet R. Maldonado (PR - Secretary of Treasury, CFO) to discuss takeaways from meeting with N. Jaresko (Executive Director of PROMESA Oversight Board) regarding status report on project overall, including work stream progress to date.	\$ 621.00	1.4	\$ 869.40
7/24/2017	Saran, Daljeet	Reviewed Project Central training participation assessment across CSI, DDEC, DPS to determine changes to future trainings.	\$ 546.00	2.8	\$ 1,528.80
7/24/2017	Saran, Daljeet	Reviewed Project Central training participation assessment across OATRH, Familia, Single Employer to understand demographic of already trained users within respective agencies.	\$ 546.00	2.2	\$ 1,201.20

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Date	Professional	Description	Rate	Hours	Fees
7/24/2017	Wheelock, John	Update analysis of the Transformation workplan by incorporating sub-agency monthly reporting from agency sponsors to identify leading vs. lagging agencies in terms of progress.	\$ 429.00	2.4	\$ 1,029.60
7/24/2017	Wheelock, John	Update analysis of Transformation workplan regarding future reporting on mobilization strategy to drive personnel savings in order to assess overall net attrition projections.	\$ 429.00	1.2	\$ 514.80
7/24/2017	Wheelock, John	Meet with Y. Diaz (Liaison to Department of Economic Development) to discuss sub-agency reporting for the month of September in order to track budgetary progress.	\$ 429.00	0.7	\$ 300.30
7/24/2017	Young, Chris	Meet with B. Gonzalez (AAFAF), O. Rodriguez (PR - Asst Secretary of Central Accounting) regarding status of government rightsizing projects related to agency consolidation.	\$ 621.00	1.5	\$ 931.50
7/25/2017	Carey, Diana	Prepare analysis on the Dept. of Economic Development (DDEC) workplan as of July 21 to provide recommendations for addressing issues in reporting on task status, percentage complete, start/end dates related to designing a new agency structure.	\$ 507.00	1.2	\$ 608.40
7/25/2017	Carey, Diana	Prepare analysis on the Dept. of Family workplan as of July 21 to identify issues in reporting on task status, percentage complete, start/end dates related to footprint consolidation efforts.	\$ 507.00	1.1	\$ 557.70
7/25/2017	Carey, Diana	Prepare analysis on the Human Resources (OATRH) workplan as of July 21 to identify issues in reporting on task status, percentage complete, start/end dates to make recommendations related to developing centralized classification/compensation plans.	\$ 507.00	1.3	\$ 659.10
7/25/2017	Carey, Diana	Meet with the Dept. of Public Safety (DPS) Executive Committee, M. Camino, R. Cabrera (Fortaleza) to obtain a greater understanding of potential issues related to Policia transformation efforts.	\$ 507.00	2.6	\$ 1,318.20
7/25/2017	Ferraro, Rick	Evaluate 7/21 Weekly Government Work plan Report to analyze work plan refinement opportunities, including follow-up items for R Cabrera (Fortaleza).	\$ 375.38	0.7	\$ 262.76
7/25/2017	Ferraro, Rick	Revise draft of weekly status report from D Saran (Deloitte) on Government Transformation for submission to R Maldonado (Secretary of Treasury).	\$ 375.38	0.6	\$ 225.23
7/25/2017	Ferraro, Rick	Prepare email to I Garcia (Fortaleza) on need for alignment discussion among leaders to build communications plan to support Government Transformation.	\$ 375.38	0.1	\$ 37.54
7/25/2017	Ferraro, Rick	Prepare email to R. Pagan (Central Human Resources) to request information on central support for quick actions by agencies for the period before the Mobilization initiative has systems/procedures in place.	\$ 375.38	0.2	\$ 75.08
7/25/2017	Ferraro, Rick	Develop steps in implementing Government Transformation Leadership Communications plan.	\$ 375.38	0.7	\$ 262.76

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
7/25/2017	Nguyen, Phuong	Prepare weekly report of current initiatives, risks, recommendations from Budget, Revenue Initiatives, Cost Management, Right-Sizing work streams for week starting 7/20 to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 429.00	0.8	\$ 343.20
7/25/2017	Nguyen, Phuong	Update analysis of Hacienda Fiscal Plan with cash reporting liquidity data with current TSA reporting components from major agencies.	\$ 429.00	1.2	\$ 514.80
7/25/2017	Nguyen, Phuong	Update analysis of Hacienda Fiscal Plan with revenue enhancement, including individual tax reform actual versus forecast collections.	\$ 429.00	0.9	\$ 386.10
7/25/2017	Saran, Daljeet	Meeting with M. Santos (Family), Familia sub-agencies representatives (Dept. of Family, Family Children Administration, Child Support Administration) to address questions on contracts related savings.	\$ 546.00	2.7	\$ 1,474.20
7/25/2017	Saran, Daljeet	Draft status report for Transformation work stream to share with R. Maldonado (PR - Secretary of Treasury, CFO) for week ending July 19th to update on AAFAF feedback on FOMB reporting.	\$ 546.00	1.5	\$ 819.00
7/25/2017	Saran, Daljeet	Meet with M. Santos (Family), Familia sub-agencies representatives (Administration of Socio Economic Development, Administration for Integral Development) to address questions on facilities consolidation opportunities.	\$ 546.00	1.8	\$ 982.80
7/25/2017	Steinway, Jon	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), C. Perez (PR - Chief of Staff for Secretary of Treasury), F. Pares (PR - Asst Secretary of Internal Revenue & Tax Policy), F. Pena (PR - Asst Secretary of Treasury Area), J. Doyle (Deloitte), M. Morla (Deloitte) to review progress of issuing financial statements for FY15/FY16 agencies	\$ 366.00	0.9	\$ 329.40
7/25/2017	Steinway, Jon	Prepare analysis on cash reporting achievements for weeks ending 7.15.17 / 7.22.17 based on discussion with F. Pena (PR - Asst Secretary of Treasury Area) to assess cash reporting / liquidity progress.	\$ 366.00	0.9	\$ 329.40
7/25/2017	Wheelock, John	Prepare analysis of Tourism sub-agency of Dept. of Economic Development projected cost savings from Facilities/Personnel in order to present updated baseline to PROMESA.	\$ 429.00	2.7	\$ 1,158.30
7/25/2017	Wheelock, John	Meet with M. Santos (Dept. of Family) to check information submissions on Facilities/Personnel for PROMESA oversight reporting.	\$ 429.00	2.9	\$ 1,244.10
7/25/2017	Wheelock, John	Meet with Y. Diaz (Dept. of Economic Development), sub-agency representatives to assess submitted information on Facilities/Personnel for monthly reporting to PROMESA	\$ 429.00	2.9	\$ 1,244.10
7/25/2017	Wheelock, John	Meet with Y. Diaz (Dept. of Economic Development) to discuss reporting instructions for sub-agencies regarding the August round of reporting for PROMESA in order to assess compliance with budgetary targets.	\$ 429.00	2.6	\$ 1,115.40

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
7/25/2017	Wheelock, John	Prepare analysis of new reporting process for Familia, including Economic Development Department sub-agencies, regarding PROMESA submissions on Facilities/Personnel due in late July for PROMESA reporting.	\$ 429.00	2.7	\$ 1,158.30
7/26/2017	Carey, Diana	Prepare summary for the transformation agency liaisons to request specific updates to the workplan in order to provide a status report for week ending July 28 to I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	1.8	\$ 912.60
7/26/2017	Carey, Diana	Update the Transformation workplan to incorporate feedback from D. Saran (Deloitte) to update dates/incorporate tasks requested by Fortaleza staff, Oversight Board.	\$ 507.00	0.7	\$ 354.90
7/26/2017	Carey, Diana	Review presentation (drafted by R. Ferraro, Deloitte) on approach/next steps to rollout strategic communications for Transformation initiatives, to present to I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	1.7	\$ 861.90
7/26/2017	Carey, Diana	Prepare analysis of the 7/21 status reports provided by the transformation agencies, to identify updates/issues to highlight in the weekly report for I. Garcia (Fortaleza), agency leadership.	\$ 507.00	2.7	\$ 1,368.90
7/26/2017	Carey, Diana	Review the weekly status reporting process to identify ways to improve process for weekly progress reporting on Transformation initiatives to I. Garcia (Fortaleza - Deputy Secretary of Government), transformation agency leadership.	\$ 507.00	1.2	\$ 608.40
7/26/2017	Carey, Diana	Meet with I Garcia (Fortaleza - Deputy Secretary of Government) to review new presentation content that describes a four-phase Communications Plan rollout.	\$ 507.00	0.6	\$ 304.20
7/26/2017	Ferraro, Rick	Meet with I Garcia (Fortaleza) to discuss results of recent Government Transformation Leadership Communications Planning meeting.	\$ 375.38	0.4	\$ 150.15
7/26/2017	Ferraro, Rick	Discuss potential ways to integrate leadership communications planning with weekly work plan reporting packages review with D Saran (Deloitte) to incorporate into Communications plan rollout document requested by I Garcia (Fortaleza).	\$ 375.38	0.4	\$ 150.15
7/26/2017	Ferraro, Rick	Evaluate transformation material submitted to the government to assess relevance to communications plan, particularly the linkage between transformation management processes with leadership communications needs.	\$ 375.38	0.6	\$ 225.23
7/26/2017	Ferraro, Rick	Prepare document on phases of Government Transformation leadership communication roll-out process.	\$ 375.38	1.4	\$ 525.53
7/26/2017	Ferraro, Rick	Meet with I Garcia (Fortaleza) to review the four-phase Government Transformation Leadership Communications Plan rollout.	\$ 375.38	0.6	\$ 225.23
7/26/2017	Ferraro, Rick	Revise presentation on Government Transformation Leadership Communications Plan rollout.	\$ 375.38	1.2	\$ 450.45

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Date	Professional	Description	Rate	Hours	Fees
7/26/2017	Ferraro, Rick	Call with P. Nguyen (Deloitte) regarding update to Government Transformation Leadership Communications Plan rollout documentation for weekly workstream update.	\$ 375.38	0.3	\$ 112.61
7/26/2017	Ferraro, Rick	Modify communications plan roll-out document for use with the New Government Task Force.	\$ 375.38	1.3	\$ 487.99
7/26/2017	Ferraro, Rick	Meet with Y Roman (Fortaleza) regarding process for New Government Task Force to analyze areas of connection with leadership communications planning.	\$ 375.38	0.4	\$ 150.15
7/26/2017	Ferraro, Rick	Discuss alternative methods to evaluate other State organization structures with Y. Roman (Fortaleza) in response to request from New Government Task Force.	\$ 375.38	0.4	\$ 150.15
7/26/2017	Nguyen, Phuong	Update analysis of Communications Rollout with communications implementation plan, including organizational structure for Departments of Public Safety/Economic Development/Familia, to present to I. Garcia (Fortaleza).	\$ 429.00	2.1	\$ 900.90
7/26/2017	Saran, Daljeet	Meeting with Y. Diaz (DDEC), DDEC sub-agencies representatives (Economic Development, Comision de Desarrollo) to address questions on attrition related savings.	\$ 546.00	1.6	\$ 873.60
7/26/2017	Saran, Daljeet	Review Agency submissions for FOMB YTD June headcount data to assess overlaps/shortfalls in the data collection with A Singh, J Gabb, C Pizzo (all Deloitte).	\$ 546.00	1.0	\$ 546.00
7/26/2017	Saran, Daljeet	Meeting with Y. Diaz (DDEC), DDEC sub-agencies representatives (Trade Export Agency, Tourism Company, Roosevelt Roads) to address questions on contracts related savings.	\$ 546.00	2.4	\$ 1,310.40
7/26/2017	Saran, Daljeet	Meeting with Y. Diaz (DDEC), DDEC sub-agencies representatives (Land Administration, Industrial Development Company, Horse Racing Agency) to address questions on facilities consolidation opportunities.	\$ 546.00	2.0	\$ 1,092.00
7/26/2017	Steinway, Jon	Prepare analysis of financial summary update as of 7.22.17 to present to R. Maldonado (PR - Secretary of Treasury, CFO) to help assess funding needs to continue Hacienda / agency initiatives.	\$ 366.00	1.2	\$ 439.20
7/26/2017	Wheelock, John	Prepare analysis of submissions from multiple sub-agencies in the Department of Public Safety on Facilities/Personnel for submission to PROMESA to track monthly savings.	\$ 429.00	2.4	\$ 1,029.60
7/26/2017	Wheelock, John	Prepare analysis to assess which sub-agencies need to incorporate changes from the Office of Budget Management into their projected budget savings for the 2017-2018 Fiscal Year.	\$ 429.00	1.2	\$ 514.80
7/26/2017	Wheelock, John	Prepare analysis on Contracts information submitted by sub-agencies to assess reduction from addressable spend.	\$ 429.00	2.9	\$ 1,244.10
7/26/2017	Wheelock, John	Prepare analysis on Contracts information submitted by Transformation sub-agencies in order to assess categorization, including potential savings.	\$ 429.00	1.6	\$ 686.40
7/26/2017	Wheelock, John	Prepare analysis on Personnel information submitted by Transformation sub-agencies to review attrition progress towards targeted savings related to total salary saved.	\$ 429.00	0.9	\$ 386.10

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Date	Professional	Description	Rate	Hours	Fees
7/27/2017	Carey, Diana	Draft emails to agency liaisons to follow-up on updates to the workplan/status report for week ending July 28, to be used to report progress to I. Garcia (Fortaleza - Deputy Secretary of Government), transformation agency leadership.	\$ 507.00	0.6	\$ 304.20
7/27/2017	Carey, Diana	Draft email to R. Pagan (Human Resources (OATRH) to follow-up on request for updates to the OATRH workplan/status report for week ending July 28, to be used to report progress to I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	0.2	\$ 101.40
7/27/2017	Carey, Diana	Review the updates as of July 27 to Single Employer workplan provided to assess information, to be used to report progress to I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	0.6	\$ 304.20
7/27/2017	Carey, Diana	Draft email to J. Amador (BIMS) to follow-up on dates related to agency mobilization execution in workplan, to report progress to I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	0.4	\$ 202.80
7/27/2017	Carey, Diana	Review transformation agency mobilization progress/implementation method outlined in email from R. Pagan (Human Resources (OATRH) on possible candidates for the movement of Hacienda/other agencies.	\$ 507.00	0.3	\$ 152.10
7/27/2017	Carey, Diana	Meet with H. Rodriguez (Office of Infrastructure) to discuss updates needed on infrastructure projects workplan, provide training on how to use Project Central to report progress to Fortaleza on a weekly basis.	\$ 507.00	1.7	\$ 861.90
7/27/2017	Carey, Diana	Meet with M. Camino (Fortaleza) to discuss status/next steps on the new Department of Public Safety (DPS) business cases identified by the Executive Committee.	\$ 507.00	0.9	\$ 456.30
7/27/2017	Carey, Diana	Develop presentation for the new Transformation Communications Leader on status, approach, recommended next steps to rollout a strategic communications plan.	\$ 507.00	1.9	\$ 963.30
7/27/2017	Carey, Diana	Analyze the monthly workplan progress report that was provided to I. Garcia (Fortaleza), R. Maldonado (PR - Secretary of Treasury, CFO), to assess AAFAF's request for status reports/updated workplans for the revenue enhancements, transformation agencies.	\$ 507.00	0.7	\$ 354.90
7/27/2017	Carey, Diana	Meet with R. Ferraro (Deloitte) to discuss meeting with M. Camino on next steps for Department of Public Safety (DPS) business case.	\$ 507.00	0.6	\$ 304.20
7/27/2017	Ferraro, Rick	Discussion with D. Saran (Deloitte) regarding the adoption rate displayed by respondents to date on weekly work plan updates to determine potential for training the next wave of project management tool users.	\$ 375.38	0.4	\$ 150.15
7/27/2017	Ferraro, Rick	Modify organization chart for use in the Government Transformation Leadership Communications rollout document for I. Garcia (Fortaleza).	\$ 375.38	0.3	\$ 112.61
7/27/2017	Ferraro, Rick	Meet with D. Carey (Deloitte) regarding outline of presentation to guide new communications lead for Government Transformation as requested by I. Garcia (Fortaleza).	\$ 375.38	0.5	\$ 187.69



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Date	Professional	Description	Rate	Hours	Fees
7/27/2017	Ferraro, Rick	Meet with D. Saran (Deloitte) to evaluate progress towards milestones in project management tool for use in assembling a top-down roadmap view of milestones for use in Communications Plan for the New Government Taskforce.	\$ 375.38	0.6	\$ 225.23
7/27/2017	Ferraro, Rick	Assemble "roadmap" list of milestones for Economic Development based on project management tool information to identify improvement areas for discussion with I. Garcia (Fortaleza).	\$ 375.38	1.2	\$ 450.45
7/27/2017	Ferraro, Rick	Prepare for weekly status meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss transformation initiatives.	\$ 375.38	0.3	\$ 112.61
7/27/2017	Ferraro, Rick	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) for weekly status review of agency progress on initiatives related to Government Rightsizing.	\$ 375.38	1.1	\$ 412.91
7/27/2017	Ferraro, Rick	Meet with D. Carey (Deloitte) to revise draft of Leadership Communications for New Government document as requested by I. Garcia (Fortaleza).	\$ 375.38	0.5	\$ 187.69
7/27/2017	Saran, Daljeet	Participate in Project Central Training with Single Employer representatives for updating workplan milestones to report progress to OPE	\$ 546.00	1.3	\$ 709.80
7/27/2017	Saran, Daljeet	Review Single employer personnel migration plan to comment on timing of employee moves in September/October waves towards an impact on potential training needs	\$ 546.00	1.8	\$ 982.80
7/27/2017	Saran, Daljeet	Meeting with H. Rodríguez (GPR) to review progress of critical infrastructure projects to update in Project Central.	\$ 546.00	1.4	\$ 764.40
7/27/2017	Saran, Daljeet	Meet with R. Cabrera (GPR) to update on progress of FOMB June baseline updates from DPS, DDEC, Familia sub-agencies with a focus on follow-up for outstanding items related to contracts, personnel, facilities	\$ 546.00	1.5	\$ 819.00
7/27/2017	Steinway, Jon	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), C. Perez (PR - Chief of Staff for Secretary of Treasury) to discuss progress as of 7/27, provide update for initiatives, actions required for a proposed Technology related effort.	\$ 366.00	0.8	\$ 292.80
7/27/2017	Wheelock, John	Update analysis on Facilities information submitted by Transformation sub-agencies in order to assess categorization of potential savings.	\$ 429.00	2.8	\$ 1,201.20
7/27/2017	Wheelock, John	Prepare analysis monitoring the quality of Transformation sub-agency submissions to PROMESA in order to match Facilities/Personnel savings to FY18 budget.	\$ 429.00	1.9	\$ 815.10
7/27/2017	Wheelock, John	Prepare analysis of Personnel information received from Transformation sub-agencies in order to compare attrition in past 6 months vs. past 12 months in order to better assess assumptions of government-wide mobilization strategy.	\$ 429.00	1.7	\$ 729.30
7/27/2017	Wheelock, John	Meet with M. Camino, M. Santos, Y. Diaz (liaisons from Fortaleza to Transformation agencies) to follow-up on Transformation sub-agency savings related to Facilities/Personnel to add data to database of baseline information.	\$ 429.00	1.4	\$ 600.60

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Date	Professional	Description	Rate	Hours	Fees
7/27/2017	Wheelock, John	Prepare analysis of line by line budget status for outstanding Transformation sub-agencies on Facilities/Personnel cost savings in summarize savings compared to budget.	\$ 429.00	2.3	\$ 986.70
7/27/2017	Wheelock, John	Prepare analysis of individual line items to Agency Change Log in order to assess submissions on Facilities/Personnel information for baseline reporting information for FY18.	\$ 429.00	2.7	\$ 1,158.30
7/28/2017	Carey, Diana	Develop plan to facilitate follow-up training sessions on July 31 with transformation agency personnel on use of the program management tool (Project Central) to create progress reporting to Fortaleza/Governor on transformation projects.	\$ 507.00	1.2	\$ 608.40
7/28/2017	Carey, Diana	Draft communications (email/calendar invitations) for follow-up training sessions on July 31 with transformation agency personnel on how to use the program management tool (Project Central) to create progress reporting to Fortaleza/Governor on transformation projects.	\$ 507.00	1.4	\$ 709.80
7/28/2017	Carey, Diana	Draft email to H. Rodriguez (Office of Infrastructure) to follow-up on updates needed related to the infrastructure projects workplan, for progress reporting to Fortaleza.	\$ 507.00	0.3	\$ 152.10
7/28/2017	Carey, Diana	Update the integrated service centers (CSI) workplan in Project Central to address issue milestone status, percentage complete, start/end dates for the first 12 CSI centers, to provide a progress update to I. Garcia (Fortaleza).	\$ 507.00	1.7	\$ 861.90
7/28/2017	Carey, Diana	Update the transformation agency workplan in Project Central to incorporate tasks identified by Fortaleza, to use in progress update for I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	1.4	\$ 709.80
7/28/2017	Carey, Diana	Meet with D. Saran (Deloitte) to prepare workplan analysis, to provide progress updates on transformation agency initiatives for I. Garcia (Fortaleza - Deputy Secretary of Government).	\$ 507.00	0.9	\$ 456.30
7/28/2017	Ferraro, Rick	Update actions/milestones in government Transformation "roadmap", with emphasis on Human Resources (OATRH) requirements from enacted transformation legislation.	\$ 375.38	1.3	\$ 487.99
7/28/2017	Ferraro, Rick	Update Communications Roadmap spreadsheet workbook to include new data received from agencies	\$ 375.38	0.6	\$ 225.23
7/28/2017	Ferraro, Rick	Meet with I. Garcia (Fortaleza) to discuss changes to the presentation on Leadership Communications for Government Transformation, including the list of items on rightsizing.	\$ 375.38	0.2	\$ 75.08
7/28/2017	Ferraro, Rick	Review submission of Integrated Service Consolidation(CSI initiative) work plan update to develop corrective action plan for government submissions.	\$ 375.38	0.4	\$ 150.15
7/28/2017	Ferraro, Rick	Review Plan for Puerto Rico for events to add to communications roadmap, including milestones judged as "significant" for communications purposes.	\$ 375.38	1.1	\$ 412.91
7/28/2017	Ferraro, Rick	Review Public Safety Government Transformation binder for events to add to communications roadmap.	\$ 375.38	0.6	\$ 225.23

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Date	Professional	Description	Rate	Hours	Fees
7/28/2017	Ferraro, Rick	Review Public Safety Government Transformation data for items to add to communications roadmap.	\$ 375.38	0.8	\$ 300.30
7/28/2017	Ferraro, Rick	Prepare email with information on leadership communications planning for Government Transformation team of D. Saran, Y. Badr, J. Wheelock, D Carey (Deloitte) in preparation for working session to integrate communications activities with agency transformation work plans.	\$ 375.38	0.4	\$ 150.15
7/28/2017	Ferraro, Rick	Review Plan for Puerto Rico for themes to identify gaps communications to add to draft inventory of "communications roadmap" milestones.	\$ 375.38	0.3	\$ 112.61
7/28/2017	Ferraro, Rick	Add communications implications roadmap document (Economic Development, Family, Public Safety, Central Human Resources, Integrated Service Centers, Mobilization) in communications planning workbook.	\$ 375.38	0.3	\$ 112.61
7/28/2017	Ferraro, Rick	Document communications considerations across all work streams for discussion with I. Garcia (Fortaleza) on Government Transformation communications planning.	\$ 375.38	1.2	\$ 450.45
7/28/2017	Ferraro, Rick	Discuss interactions between transformation agency communications milestones with D. Saran (Deloitte) to assess a need for Government Transformation Deloitte team working session to obtain comprehensive view.	\$ 375.38	0.3	\$ 112.61
7/28/2017	Ferraro, Rick	Modify "communications roadmap" for Government Transformation based on review of requirements in Fiscal Plan with I. Garcia (Fortaleza).	\$ 375.38	0.9	\$ 337.84
7/28/2017	Saran, Daljeet	Create Project Central work plan reporting package to be distributed to I. Garcia, R. Cabrera, Y. Diaz (Fortaleza/GPR) to update on Transformation agency (DDEC, DPS, Familia, OATRH, CSI) progress for week ending July 27th.	\$ 546.00	1.7	\$ 928.20
7/28/2017	Saran, Daljeet	Prepare July 27th implementation reporting package to incorporate latest updates in Project Central from the six transformation agencies/ scope areas, to outline progress on Transformation initiatives.	\$ 546.00	2.8	\$ 1,528.80
7/28/2017	Saran, Daljeet	Update Transformation work stream work plan to reflect changes to dates/deliverables to communicate completion of activities.	\$ 546.00	1.2	\$ 655.20
7/28/2017	Saran, Daljeet	Meet with R. Ferraro (Deloitte) to discuss interactions between communications milestones with work plan events, to create a comprehensive view of upcoming Transformation milestones that could potentially impact multiple agencies & stakeholders.	\$ 546.00	0.3	\$ 163.80
7/28/2017	Wheelock, John	Prepare analysis to incorporate new Office of Budget Management budgets for individual Transformation sub-agencies into reporting for submission to PROMESA regarding targeted savings	\$ 429.00	2.9	\$ 1,244.10
7/29/2017	Ferraro, Rick	Review 7/28 Government Transformation Work Plan Report to evaluate quality of agency responses to templates to determine areas requiring follow up with I Garcia, R Cabrera (Fortaleza)	\$ 375.38	0.7	\$ 262.76
7/30/2017	Ferraro, Rick	Add Economic Development milestones to the communications roadmap in preparation for discussion with I Garcia (Fortaleza)	\$ 375.38	0.7	\$ 262.76

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Date	Professional	Description	Rate	Hours	Fees
7/31/2017	Ferraro, Rick	Prepare email to Deloitte Government Transformation Team with instructions on communications roadmap spreadsheet in preparation for meeting to identify ways to better integrate work plans with communications actions.	\$ 375.38	0.4	\$ 150.15
7/31/2017	Ferraro, Rick	Call with D. Saran (Deloitte) to debrief meeting with R Maldonado (Secretary of Hacienda) on status of Government Transformation, including adjustments to weekly work plan data reporting cycle.	\$ 375.38	0.4	\$ 150.15
7/31/2017	Wheelock, John	Meet with M. Camino (liaison to the Department of Public Safety), Emergency Disaster, Medical Corps agencies to assess June reporting on Facilities/Personnel cost savings in order to create baseline.	\$ 429.00	1.8	\$ 772.20
7/31/2017	Wheelock, John	Prepare analysis incorporating July data submissions from sub-agencies in the Department of Economic Development into master workbook on Facilities/Personnel cost savings FY18.	\$ 429.00	2.7	\$ 1,158.30
7/31/2017	Wheelock, John	Prepare analysis of recent submissions from Department of Public Safety on Facilities/Personnel cost savings into master workbook for monthly reporting to track agency spend.	\$ 429.00	2.8	\$ 1,201.20
7/31/2017	Wheelock, John	Meet with M. Camino (liaison for Department of Public Safety) to discuss Department of Public Safety sub-agencies June reporting to collect data for submission to PROMESA on Facilities/Personnel budgetary savings.	\$ 429.00	1.3	\$ 557.70
7/31/2017	Young, Chris	Call with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss status of government right sizing initiatives.	\$ 621.00	0.3	\$ 186.30

**TOTAL JULY STATEMENT PERIOD - PROJECT MANAGEMENT AND REPORTING  
PROCESS FOR THE GPR RIGHTSIZING TRANSFORMATION**

**627.3 \$ 283,892.78**

**TOTAL ALL CATEGORIES - JULY STATEMENT PERIOD**

**2,640.4 \$ 1,265,516.48**

**Blended Rate Before Discount \$ 479.29**

**Blended Hourly Rate Cap<sup>1</sup> \$ 460.00**

**DISCOUNT \$ (50,932.47)**

**ADJUSTED JULY STATEMENT FEES WITH DISCOUNT APPLIED \$ 1,214,584.00**

**Notes:**

[1] See First Interim Fee Application ¶14 (describing the application of the discount to compensation sought for the July Statement Period).

**EXHIBIT A-4**

**PROFESSIONAL SERVICES TIME DETAIL FOR THE AUGUST STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**AUGUST 1, 2017 THROUGH AUGUST 31, 2017**

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Cortez, Berto	Revise contract summary presentation, including agency recommendations, for J. Keleher (Secretary Dept. of Education).	\$ 585.00	1.1	\$ 643.50
8/1/2017	Cortez, Berto	Evaluate payroll data received from third party to identify potential issues for discussion with R. Muniz (Dept. of Education).	\$ 585.00	1.2	\$ 702.00
8/1/2017	Cortez, Berto	Prepare summary analysis for of payroll issues regarding discrepancy report.	\$ 585.00	0.7	\$ 409.50
8/1/2017	Cortez, Berto	Develop recommendations log for Hacienda related to accounts payable for inclusion in leadership presentation.	\$ 585.00	0.9	\$ 526.50
8/1/2017	Cortez, Berto	Develop summary of contract process recommendations for inclusion in update for J. Aponte, J. Marrero (OMB).	\$ 585.00	0.3	\$ 175.50
8/1/2017	Harris, Andy	Reviewed analysis of recommendations for Hacienda related to the tracking of accounts payable and the identification of unrecorded liabilities for inclusion in presentation prepared for R. Maldonado (PR-Secretary of Treasury, CFO).	\$ 621.00	0.7	\$ 434.70
8/1/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to review changes needed to 'Contracts Management' presentation for the Dept. of Education to include additional information related to FY18 GPR budget allocations.	\$ 546.00	0.4	\$ 218.40
8/1/2017	Lew, Matt	Update Dept. of Education Contracts Management presentation to include chart showing potential spend trajectory in FY18 by consolidating vendors to drive larger discounts through volume purchasing.	\$ 546.00	1.2	\$ 655.20
8/1/2017	Lew, Matt	Prepare additional slide for Dept. of Education Contracts Management presentation to show the types of metrics (spend trends, top spend by vendor, types of services being purchased by month) that could be included on a dashboard for contracts database.	\$ 546.00	1.3	\$ 709.80
8/1/2017	Lew, Matt	Meet with V. Valencia, R. Pereira (Deloitte) to review July-31 draft of Accounts Payable / Disbursements process deck related to additional tactical initiatives that Agencies can implement in the near-term to help track liabilities, fixed assets.	\$ 546.00	1.1	\$ 600.60
8/1/2017	Pereira, Ravin	Update the Actionable steps slide for the Liability Tracking process, for the Dept. of Education, to identify controls with regard to Contract Assessment, Contract Workflow, as well as Contract Reconciliation, to identify potential cost savings.	\$ 429.00	2.2	\$ 943.80
8/1/2017	Pereira, Ravin	Update the Actionable steps slide for the Vendor Management process, for the Dept. of Education, to identify controls with regard to non-performing vendors, vendors owing money to GPR, to identify potential cost savings initiatives	\$ 429.00	2.1	\$ 900.90
8/1/2017	Pereira, Ravin	Meet with V. Valencia (Deloitte) to identify actionable steps/potential issues related to vendor management, for Dept. of Education, prior to presenting to Omar Rodriguez (Hacienda).	\$ 429.00	1.6	\$ 686.40
8/1/2017	Pereira, Ravin	Meet with V. Valencia, M. Lew (Deloitte) to review July-31 draft of Accounts Payable / Disbursements process deck to identify additional tactical initiatives related to liability as well as fixed asset tracking.	\$ 429.00	1.1	\$ 471.90

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Pereira, Ravin	Update the AP Deliverable deck, based on discussion with M. Lew, J. Velez (Deloitte), to identify the list of potential directives to be contained in the Fixed Asset policy, procedure document, with regard to Tracking of Fixed Assets.	\$ 429.00	2.3	\$ 986.70
8/1/2017	Valencia, Veronica	Meet with R. Pereira (Deloitte) to review steps identified on 7/31, identify additional steps to implement in contracts management for Dept. of Education for cost savings initiatives.	\$ 429.00	1.6	\$ 686.40
8/1/2017	Valencia, Veronica	Review contracts management deliverable for department of education, provided feedback on presentation.	\$ 429.00	2.1	\$ 900.90
8/1/2017	Valencia, Veronica	Create chart to include in contract management program deliverable showing budgeted spending vs. actual spending over time	\$ 429.00	0.8	\$ 343.20
8/1/2017	Valencia, Veronica	Update analysis of liability/disbursement deliverable based on feedback received in review process, included additional points as discussed in review.	\$ 429.00	2.2	\$ 943.80
8/2/2017	Blair, Kirk	Review current GPR contracting practices to assess how vendor payments are disbursed in relation to tax payments, encumbrance amounts, and budget allocations.	\$ 621.00	0.6	\$ 372.60
8/2/2017	Cortez, Berto	Discussion with M. Lew (Deloitte) regarding changes to 'Contracts Management' presentation to be discussed with Dept. of Education, including financial metrics related to budget allocations.	\$ 585.00	0.4	\$ 234.00
8/2/2017	Cortez, Berto	Meet with M. Lew (Deloitte), J. Lopez (BDO), M. Medina (Interboro) to discuss validation procedures, including issues related to migrating data for the remediation of accrued vacation balances for Dept. of Education personnel.	\$ 585.00	0.4	\$ 234.00
8/2/2017	Cortez, Berto	Meeting with M. Lew (Deloitte), J. Lopez (BDO), J. Rosa (Rock Solid), G. Hart (Rock Solid) to discuss balance of vacation accruals analysis Dept. of Education employee to allow leadership to assess issues related to recapture of funds.	\$ 585.00	1.3	\$ 760.50
8/2/2017	Cortez, Berto	Meeting with J. Lopez (BDO) to assess payroll accrual migration issues for inclusion in progress report for J. Keleher (Dept. of Education Secretary)	\$ 585.00	1.2	\$ 702.00
8/2/2017	Cortez, Berto	Meeting with J. Rosa (Rock Solid) regarding data migration process in order to identify potential delays/data issues that could impact timing.	\$ 585.00	0.6	\$ 351.00
8/2/2017	Lew, Matt	Meet with A. Singh, C. Pizzo, J. Gabb, D. Saran (Deloitte) to discuss status as of Aug-1 for implementation of budget-to-actual reporting, finance transformation (including timely reporting to Fortaleza leadership on progress), cost reductions related to operational expenses (cancelled contracts).	\$ 546.00	0.9	\$ 491.40
8/2/2017	Lew, Matt	Meet with R. Cortez (Deloitte), J. Lopez (BDO), M. Medina (Interboro) to discuss validation procedures, nature of variances when migrating data to remediate incorrect vacation balances for Dept. of Education employees.	\$ 546.00	0.4	\$ 218.40



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**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**  
**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Lew, Matt	Meet with R. Cortez (Deloitte), J. Lopez (BDO), J. Rosa (Rock Solid), G. Hart (Rock Solid) to discuss analysis for creating a net balance of vacation accrual days for each employee to help Dept. of Education leadership.	\$ 546.00	1.3	\$ 709.80
8/2/2017	Lew, Matt	Review Vacation Accrual migration validation file for Dept. of Education from Sept-2016 provided by M. Medina (Interboro) to identify reasons for variances and the magnitude of variances.	\$ 546.00	0.8	\$ 436.80
8/2/2017	Lew, Matt	Prepare summary analysis of variances from Sept-2016 Dept. of Education vacation accrual file provided by M. Medina (Interboro) to show count / hours by certain threshold levels (less than 10 hours, less than 5 hours, less than 1 hour).	\$ 546.00	1.4	\$ 764.40
8/2/2017	Pereira, Ravin	Update the AP Deliverable deck, based on discussion with M. Lew (Deloitte), to include the benefits of the e-settlement system, used by the Dept. of Education for the Tracking of Liabilities.	\$ 429.00	2.6	\$ 1,115.40
8/2/2017	Pereira, Ravin	Update the AP Deliverable deck, based on discussion with M. Lew (Deloitte), to include the generalized process flows for the RO-PO process as well as the Invoice to Disbursement process.	\$ 429.00	2.2	\$ 943.80
8/2/2017	Pereira, Ravin	Update the AP Deliverable deck, based on discussion with R. Cortez (Deloitte), to include the actionable steps to be performed for monitoring/Tracking/semi-annual reconciliation of fixed assets by respective agency personnel.	\$ 429.00	1.9	\$ 815.10
8/2/2017	Pereira, Ravin	Update the AP deliverable deck, based on discussion with M. Lew (Deloitte), to include the scope, limitations, as well as high level observations within the executive summary section.	\$ 429.00	0.8	\$ 343.20
8/2/2017	Pereira, Ravin	Update the AP deliverable deck, based on discussion with M. Lew (Deloitte), to include examples of the fixed asset registry as well as the Invoice tracking controls for agencies to use as a template for process assessment.	\$ 429.00	2.1	\$ 900.90
8/2/2017	Pereira, Ravin	Meet with S. Swaminathan (Deloitte), to discuss updates required to OMB Budget Transfer customization examples, to assist agencies with the identification of implementing/customization of cost savings initiatives.	\$ 429.00	0.2	\$ 85.80
8/2/2017	Pereira, Ravin	Review with S. Swaminathan (Deloitte) Example 1 of the OMB Budget Transfer examples slide, to obtain additional input to the OMB Budget Transfer customization examples, to further discuss with the Agencies on implementing the identified customization.	\$ 429.00	0.3	\$ 128.70
8/2/2017	Pereira, Ravin	Update the OMB Budget Transfer examples deck, based on the discussion with S. Swaminathan (Deloitte), to describe the transfer process between budgetary accounts that occur during the normal course as well as budget allocations between periods.	\$ 429.00	1.3	\$ 557.70
8/2/2017	Valencia, Veronica	Analyze recommendations identified as they relate to the disbursement process.	\$ 429.00	2.1	\$ 900.90

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Valencia, Veronica	Compare recommendations/potential benefits to actionable steps to check whether gaps identified on analysis on 8/2/17, were addressed in the steps agencies can take to mitigate risks associated with liability tracking/ disbursement processes.	\$ 429.00	1.9	\$ 815.10
8/2/2017	Valencia, Veronica	Review liability tracking section for "liability tracking to disbursement deliverable" to add additional steps that can lead potential cost savings.	\$ 429.00	1.9	\$ 815.10
8/2/2017	Valencia, Veronica	Review tracking fixed assets section for "liability tracking to disbursement" deliverable to provide comments on formatting edits, additional data to identify potential cost savings.	\$ 429.00	1.1	\$ 471.90
8/2/2017	Valencia, Veronica	Identify additional steps to include "liability tracking to disbursement" deliverable that could mitigate risks associated with identifying completeness of liabilities recorded.	\$ 429.00	0.9	\$ 386.10
8/2/2017	Valencia, Veronica	Translate PRIFAS PeopleSoft v7.5 customizations database (Incidents Tracker.xlsx) from Spanish to English to identify the overall complexity in implementing quick wins in to people soft for implementation of modified accrual initiatives.	\$ 429.00	2.3	\$ 986.70
8/3/2017	Cortez, Berto	Meet with M. De los Angeles (Interboro) to discuss data migration process, with a focus on data error issues that could affect migration milestones related to correcting Dept. of Education vacation accrual balances.	\$ 585.00	1.1	\$ 643.50
8/3/2017	Cortez, Berto	Draft summary of potential data migration issues for P. Reyes, J. Keleher (Dept. of Education Secretary) to address potential timing delays with process.	\$ 585.00	0.7	\$ 409.50
8/3/2017	Cortez, Berto	Meet with M. Lew (Deloitte), P. Muniz (Undersecretary of Education), J. Mariani, M. Medina (Interboro), O. Hernandez, J. Lopez (BDO), J. Diaz (Rock Solid) to discuss timeline for migration of updated balances in order to correct Agency employee vacation accruals based on new exceptions report from Rock Solid dated July-31.	\$ 585.00	2.3	\$ 1,345.50
8/3/2017	Cortez, Berto	Meet with M. Lew (Deloitte) to discuss Accounts Payable / Disbursements process documentation open items, including next steps in evaluating the timeline for addressing vacation accrual balances for Dept. of Education personnel.	\$ 585.00	0.4	\$ 234.00
8/3/2017	Lew, Matt	Meet with R. Cortez (Deloitte), P. Muniz (Undersecretary - Dept. of Education), J. Mariani, M. Medina (Interboro), O. Hernandez, J. Lopez (BDO), J. Diaz (Rock Solid) to discuss timeline for migration of updated vacation balances in order to correct Agency employee vacation accruals based on new exceptions report from Rock Solid dated July-31.	\$ 546.00	2.3	\$ 1,255.80
8/3/2017	Lew, Matt	Draft email in response to inquiry from J. Keleher (PR - Secretary of Education) about specific initiatives to provide greater insights and enable cost efficiencies with contract-related spend.	\$ 546.00	0.7	\$ 382.20

**Deloitte Financial Advisory Services LLP**

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to discuss prospective timeline to complete Accounts Payable/ Disbursements process documentation, next steps in evaluating the timeline for remediating vacation accrual balances for Dept. of Education employees, and response to J. Keleher (PR - Secretary of Education) related to contract management inquiry.	\$ 546.00	0.4	\$ 218.40
8/3/2017	Lew, Matt	Meet with R. Pereira (Deloitte) to discuss creation of a sample internal controls matrix for the Accounts Payable/ Disbursement Process and Fixed Asset Register to show Agencies what type of information should be included to begin implementing controls to manage budget.	\$ 546.00	0.8	\$ 436.80
8/3/2017	Lew, Matt	Update Accounts Payable / Disbursement process documentation to include additional recommendations related to the tracking of liabilities at Agency-level.	\$ 546.00	1.1	\$ 600.60
8/3/2017	Lew, Matt	Meet with R. Pereira (Deloitte) to walk-through key attributes of the E-Settlement invoice tracking system being used by the Dept. of Education to assess how manual processes can be implemented to achieve similar environment for Agencies to mitigate potential unrecorded liabilities.	\$ 546.00	0.7	\$ 382.20
8/3/2017	Pereira, Ravin	Update the AP Deliverable deck, based on discussion with M. Lew (Deloitte), to include actionable steps i.e. Develop/update the Fixed asset policy/procedures as well as to remediate, Tracking of fixed asset.	\$ 429.00	2.2	\$ 943.80
8/3/2017	Pereira, Ravin	Update the AP Deliverable deck, based on discussion with V. Valencia(Deloitte), to include actionable steps for the centralization of financial transactions, disbursement controls.	\$ 429.00	1.9	\$ 815.10
8/3/2017	Pereira, Ravin	Update the AP Deliverable deck, based on discussion with R. Cortez (Deloitte), to include actionable steps for Tracking of Liabilities.	\$ 429.00	2.4	\$ 1,029.60
8/3/2017	Pereira, Ravin	Update the AP Deliverable deck, to include actionable steps to implement segregation of duties control environment, including staggered approval based on invoice value.	\$ 429.00	1.8	\$ 772.20
8/3/2017	Pereira, Ravin	Update the AP Deliverable Deck, to include the actionable steps to remediate each identified observation related to liability tracking/disbursement process, to mitigate the risk.	\$ 429.00	1.9	\$ 815.10
8/3/2017	Pereira, Ravin	Meet with M. Lew (Deloitte) to discuss creation of an internal controls matrix for the Accounts Payable / Disbursement Process, Fixed Asset Registry to provide GPR with a template for the implementing an internal controls environment.	\$ 429.00	0.8	\$ 343.20
8/3/2017	Pereira, Ravin	Meet with M. Lew (Deloitte) to walk-through key attributes of the E-Settlement invoice system being used by the Dept. of Education to identify steps that can be implemented with the manual processes to achieve a similar control environment for Agencies not using the system.	\$ 429.00	0.7	\$ 300.30
8/3/2017	Valencia, Veronica	Created sample invoice tracker to provide as example for client to implement for cost saving initiatives.	\$ 429.00	1.1	\$ 471.90

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Valencia, Veronica	Created segregation of duties template to provide as example in "liability tracking to disbursement" deliverable for cost saving initiatives.	\$ 429.00	1.3	\$ 557.70
8/3/2017	Valencia, Veronica	Edited "liability tracking to disbursement," based on feedback received for new steps added , appendixes added, format in review process for cost saving initiatives.	\$ 429.00	2.2	\$ 943.80
8/3/2017	Valencia, Veronica	Create sample of a manual fixed asset register to be used as a template to assist agencies with tracking their fixed asset purchases and cost savings through reductions to duplication of spend.	\$ 429.00	1.7	\$ 729.30
8/4/2017	Blair, Kirk	Meet with M. Lew (Deloitte) to discuss the methodology for identifying potential cost savings within the current contracting practices at the Dept. of Education.	\$ 621.00	0.7	\$ 434.70
8/4/2017	Cortez, Berto	Meeting with P. Reyes, Interboro, Rock Solid to address potential payroll data migration process issues, including milestone dates	\$ 585.00	0.8	\$ 468.00
8/4/2017	Cortez, Berto	Meet with M. Lew (Deloitte), P. Muniz (Undersecretary of Education), J. Mariani, M. Medina (Interboro), O. Hernandez, J. Lopez (BDO), J. Diaz (Rock Solid) to discuss timeline for migration of data to update Dept. of Education employee vacation accrual balances based on new validation report provided by Rock Solid dated July-31.	\$ 585.00	2.3	\$ 1,345.50
8/4/2017	Lew, Matt	Draft email response to J. Lopez (BDO) regarding status of vacation accrual balance remediation for Dept. of Education employees to identify key risks in migrating corrected data into Rocksolid database.	\$ 546.00	0.6	\$ 327.60
8/4/2017	Lew, Matt	Review vacation accrual processing file for Dept. of Education for discrepancy code to assess estimate of amount of time needed to process all 9 discrepancy codes to address employee vacation accrual balances.	\$ 546.00	0.5	\$ 273.00
8/4/2017	Lew, Matt	Meet with K. Blair (Deloitte) to discuss identifying potential cost savings within the current contracting practices at the Dept. of Education, including looking for ways to consolidate spend to drive volume discounting with vendors.	\$ 546.00	0.7	\$ 382.20
8/6/2017	Lew, Matt	Review draft of Liability to Cash Disbursement analysis to assess changes made in relation to actionable steps that can be taken by Agencies to help remediate unrecorded liabilities and cash disbursement controls deficiencies.	\$ 546.00	1.6	\$ 873.60
8/7/2017	Cortez, Berto	Assess payroll migration file prepared by Rock Solid in order to identify potential issues to be addressed for presentation to Dept. of Education.	\$ 585.00	1.3	\$ 760.50
8/7/2017	Cortez, Berto	Draft issues related to contract evaluation process, including recommendations, for inclusion in presentation based on client comments.	\$ 585.00	0.8	\$ 468.00
8/7/2017	Cortez, Berto	Update accounts payable deck to include additional recommendations identified in agency level controls processes.	\$ 585.00	0.7	\$ 409.50

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/7/2017	Kennedy, Cade	Review updated controls, recommendations regarding purchasing to cash disbursement process to facilitate final recommendations for cost management as part of cost management initiative.	\$ 546.00	1.7	\$ 928.20
8/8/2017	Cortez, Berto	Prepare response to J. Keleher (Secretary Department of Education) regarding payroll migration issues discussed, including timing issues raised.	\$ 585.00	0.9	\$ 526.50
8/8/2017	Cortez, Berto	Prepare data migration process discussion items for agenda, focusing on potential issues related to milestones date delays	\$ 585.00	0.8	\$ 468.00
8/8/2017	Cortez, Berto	Assess updated payroll discrepancy data from Rock Solid to identify potential migration issues for discussion with R. Muniz (Dept. of Education), including evaluating mitigating steps taken	\$ 585.00	1.4	\$ 819.00
8/8/2017	Cortez, Berto	Call with M. Lew, R. Pereira (Deloitte) to discuss draft dated Aug-7 of recommendations related to invoice completeness, tracking of fixed assets at agency level.	\$ 585.00	0.8	\$ 468.00
8/8/2017	Kennedy, Cade	Call with R. Cortez, M. Lew (Deloitte) to discuss recommendations around disbursement process (including the centralization of the disbursement process at the agency-level, creation of segregation of duties matrix).	\$ 546.00	0.7	\$ 382.20
8/8/2017	Kennedy, Cade	Call with R. Pereira (Deloitte) to discuss recommendations around tracking, monitoring liabilities to improve controls environment.	\$ 546.00	0.6	\$ 327.60
8/8/2017	Kennedy, Cade	Review feedback from A. Rivera (OMB) regarding contract approval process to incorporate into process, control recommendations for contract approval process.	\$ 546.00	1.1	\$ 600.60
8/8/2017	Lew, Matt	Call with R. Cortez (Deloitte), C. Kennedy (Deloitte) to discuss centralization of the disbursement process at the agency-level to assist with increased control environment (including segregation of duties) around agency spend in FY18.	\$ 546.00	0.7	\$ 382.20
8/8/2017	Steinway, Jon	Draft email to O. Rodriguez (PR - Asst Secretary of Central Accounting) outlining information requested related to Accounts Payable confirmation (to estimate outstanding liabilities) to be included in the Aug-12 bi-weekly reporting package to be sent to the PROMESA Oversight Board.	\$ 366.00	0.4	\$ 146.40
8/8/2017	Steinway, Jon	Prepared summary of accounts payable confirmation activity to provide visibility into estimated unrecorded liabilities as of June-30 based on information provided by O. Rodriguez (PR - Asst Secretary of Central Accounting) for inclusion in the Aug-12 bi-weekly reporting package for the PROMESA Oversight Board.	\$ 366.00	1.9	\$ 695.40
8/9/2017	Cortez, Berto	Prepare contract process slide summarizing FY17 spend compared to FY18 in process contracts for presentation to P. Munoz (Dept. of Education)	\$ 585.00	1.2	\$ 702.00
8/9/2017	Cortez, Berto	Draft Dept. of Education risk assessment related to data migration process for M. Lizardi Valdez (Dept. of Education) to discuss issues identified.	\$ 585.00	1.1	\$ 643.50

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/9/2017	Cortez, Berto	Prepare summary email to M. Lizardi Valdez (Dept. of Education) highlighting potential key issues with focus on impact and timing on migration of correct vacation balances for Dept. of Education employees into system.	\$ 585.00	0.4	\$ 234.00
8/9/2017	Cortez, Berto	Update accounts payable deck to include new process controls identified based on agency level meetings.	\$ 585.00	0.8	\$ 468.00
8/9/2017	Cortez, Berto	Assess agency level contract data from OMB's PCO system for categorization of fiscal year 2018 contract requests in process.	\$ 585.00	0.7	\$ 409.50
8/9/2017	Kennedy, Cade	Analyze issues log for Department of Education data migration from one vendor to another to facilitate migration.	\$ 546.00	1.7	\$ 928.20
8/9/2017	Kennedy, Cade	Research obtaining additional data from OMB's PCO system for current status on fiscal year 2018 contract requests, approvals in support of cost management initiative.	\$ 546.00	0.4	\$ 218.40
8/9/2017	Kennedy, Cade	Analyze PCO contract data to identify authorized vendor spend for select group of cross agency material vendors to support economies of scale contract negotiations.	\$ 546.00	2.3	\$ 1,255.80
8/9/2017	Kennedy, Cade	Investigate request from F. Montanez (Hacienda) regarding top vendor spend to support potential contract negotiations.	\$ 546.00	0.2	\$ 109.20
8/9/2017	Kennedy, Cade	Create agency level work plan to identify addressable contract savings in support of cost management initiative.	\$ 546.00	2.1	\$ 1,146.60
8/9/2017	Valencia, Veronica	Met with C. Kennedy (Deloitte) to discuss PCo data analysis, areas of focus, approach, next steps for contract management deliverable for agencies.	\$ 429.00	0.6	\$ 257.40
8/9/2017	Valencia, Veronica	Generated contract data report from PCo data base for contracts entered in to PCo system as of 8/9/17 to utilize in data analytics for contract management initiatives.	\$ 429.00	0.8	\$ 343.20
8/9/2017	Valencia, Veronica	Edited report downloaded from PCo, standardized misspelled vendor names, formatted file to use in contract savings analysis.	\$ 429.00	1.1	\$ 471.90
8/9/2017	Valencia, Veronica	Logged edits made to PCo data set, to keep for constant standardization of data, instructions on how to enter weekly data in to file to achieve automatic data delivery to provide weekly updates on contract management to measure cost savings.	\$ 429.00	0.8	\$ 343.20
8/9/2017	Valencia, Veronica	Developed preliminary dashboard for weekly contract analysis to identify total contracts processed / approved for all agencies, value of approvals, and comparison to approved contracts in FY18 budget.	\$ 429.00	2.9	\$ 1,244.10
8/9/2017	Valencia, Veronica	Prepared analysis of initial output from contracts dashboard (value of contracts processed for each agency, contract spend to allocated budget) to track weekly changes.	\$ 429.00	1.4	\$ 600.60
8/9/2017	Velez, Juan	Preparation of contract management work plan for the Department of Police, Education & Health in order to assess the next steps in the contract management work.	\$ 366.00	2.6	\$ 951.60
8/10/2017	Cortez, Berto	Assess summary of updated process recommendations involving purchasing to cash disbursement process inclusion in cost management initiative presentation	\$ 585.00	1.7	\$ 994.50

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/10/2017	Cortez, Berto	Meeting with C. Kennedy (Deloitte) to discuss disbursement process recommendations to help address identified issues in the controls environment.	\$ 585.00	0.7	\$ 409.50
8/10/2017	Cortez, Berto	Analyze Pco data for material vendor spend between select vendors, cross agency vendors, volume of contracts by material vendor.	\$ 585.00	1.6	\$ 936.00
8/10/2017	Cortez, Berto	Provide comments on vendor contract report summarizing key vendor contracts for F. Montanez (Hacienda) to assist with potential contract negotiations.	\$ 585.00	0.6	\$ 351.00
8/10/2017	Cortez, Berto	Meet with O. Rodriguez, M. Valdes, P. Reyes (Hacienda), J. Lopez (BDO), J. Gomez (Interboro), and G. Fraguada (Rocksolid) to discuss process of migrating Dept of Education updated vacation accrual data migration into the Rocksolid system, including validation process to assess that mitigation was accurate.	\$ 585.00	1.0	\$ 585.00
8/10/2017	Kennedy, Cade	Analyze Pco data for material vendor spend among select vendors, cross agency vendors, volume of contracts by material vendor.	\$ 546.00	1.6	\$ 873.60
8/10/2017	Kennedy, Cade	Update vendor contract report for F. Montanez (Hacienda) to outline material vendor contracts, volume, value, agency specific to facilitate potential contract negotiations.	\$ 546.00	0.6	\$ 327.60
8/10/2017	Kennedy, Cade	Prepare for meeting with Department of Education, third party vendors to facilitate data migration to new vendor to support request from O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 546.00	1.3	\$ 709.80
8/10/2017	Kennedy, Cade	Meet with T. Hurley (Deloitte) to discuss draft one-page work plan to implement contract analysis at agency level in support of cost management initiatives.	\$ 546.00	0.2	\$ 109.20
8/10/2017	Kennedy, Cade	Meet with O. Rodriguez, M. Valdes, P. Reyes (all PR), J. Lopez (BDO), J. Gomez (Interboro), G. Fraguada (Rocksolid) to discuss data migration to new vendor for the Department of Education.	\$ 546.00	1.0	\$ 546.00
8/10/2017	Kennedy, Cade	Meet with J. Lopez (BDO) to align status, issues in advance of meeting with Department of Education regarding data migration between vendors in support of O. Rodriguez (PR - Asst Secretary of Central Accounting) request.	\$ 546.00	0.2	\$ 109.20
8/10/2017	Kennedy, Cade	Prepare additional descriptions on work plan for agency level review of addressable contract savings to support management discussions regarding future cost management initiatives.	\$ 546.00	2.3	\$ 1,255.80
8/10/2017	Valencia, Veronica	Meet with M. McCabe, R. Audi (all Deloitte) to discuss previous PCo data extracts, the reports pulled, parameters utilized to assess consistency in data utilized to develop observations/recommendations for contract management.	\$ 429.00	0.6	\$ 257.40
8/10/2017	Valencia, Veronica	Performed data analysis on PCo data download as of 8/9 to identify information for top vendors identified by client (Pena - Hacienda) to analyze what agencies are utilizing vendors from provided list as well as the total contract values.	\$ 429.00	2.9	\$ 1,244.10



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/10/2017	Valencia, Veronica	Updated data analysis for top vendors as provided by client (Pena - Hacienda) to include findings in excel deliverable, revised/edited for format for consideration in contract savings initiatives.	\$ 429.00	2.4	\$ 1,029.60
8/10/2017	Valencia, Veronica	Analyzed PCo data download for department of education to identify the top 20 vendors, contract value distribution as well as status of contract in contract approval stages to include in contract deliverable for contract management initiatives.	\$ 429.00	2.7	\$ 1,158.30
8/10/2017	Velez, Juan	Identification of vendors with material contracts with more than one agency in the Pco system for FY18.	\$ 366.00	2.6	\$ 951.60
8/11/2017	Cortez, Berto	Call with O. Rodriguez (PR - Asst Secretary of Central Accounting), M. Lizardi Valdez, P. Munoz (Dept. of Education), Rock Solid to discuss data migration process issues, including mitigation steps.	\$ 585.00	1.2	\$ 702.00
8/11/2017	Cortez, Berto	Provide comments on agency level work plan related to contract savings to support leadership discussions regarding cost management initiatives.	\$ 585.00	0.3	\$ 175.50
8/11/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to discuss potential contract management controls to assist with cost savings efforts.	\$ 585.00	0.4	\$ 234.00
8/11/2017	Kennedy, Cade	Update analytical steps in work plan for agency level review of addressable contract savings to support management discussions regarding future cost management initiatives.	\$ 546.00	0.7	\$ 382.20
8/11/2017	Valencia, Veronica	Analyze PCo data download for department of health to identify the top 20 vendors, contract value distribution as well as status of contract in contract approval stages to include in contract deliverable for contract management initiatives.	\$ 429.00	2.9	\$ 1,244.10
8/11/2017	Valencia, Veronica	Analyze PCo data download for the police department to identify the top 20 vendors, contract value distribution as well as status of contract in contract approval stages to include in contract deliverable for contract management initiatives.	\$ 429.00	2.6	\$ 1,115.40
8/11/2017	Valencia, Veronica	Compare data generated in analysis performed on 8/10, 8/11 (Top 20 Vendors analysis , Education, Police, Health) to identify same vendor within each agency's population, the volume of each contract to draft recommendations on possible economies of scale to achieve cost savings.	\$ 429.00	1.9	\$ 815.10
8/11/2017	Velez, Juan	Preparation of consolidated analysis of contract spend by concept code (expense category) for the Depts. of Police, Education & Health to discuss with agency leadership.	\$ 366.00	2.6	\$ 951.60
8/14/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to discuss development of contracts processes / controls with associated savings to assess agency-level involvement in building a contracts management process.	\$ 585.00	0.4	\$ 234.00
8/14/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to discuss potential contract management controls to assist with cost savings efforts in order to update management presentation.	\$ 585.00	0.4	\$ 234.00
8/14/2017	Cortez, Berto	Review recommendations for contract management process related to potential savings by agency as part of contract management presentation update.	\$ 585.00	0.9	\$ 526.50

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/14/2017	Cortez, Berto	Develop agency level contract reports summarizing key performance metrics for FY17/FY18 contracts to identify opportunities for savings based on contract categorization, including where contracts are in approval process.	\$ 585.00	1.6	\$ 936.00
8/14/2017	Harrs, Andy	Reviewed the revised contract management initiative work plan to provide recommendations on agency-level approach based on feedback from J. Aponte (OMB - Contractor).	\$ 621.00	0.5	\$ 310.50
8/14/2017	Valencia, Veronica	Analyze PCo data for police department to identify the 20 most used, highest contract value vendors for 2017 to compare to the top vendors in 2018 to identify potential cost savings.	\$ 429.00	2.9	\$ 1,244.10
8/14/2017	Valencia, Veronica	Perform data analysis on 2017 contracts to identify top vendors for fiscal year 2017 for the department of education to compare to the top vendors in fiscal year 2018 to compare contract value/count to identify cost savings opportunities.	\$ 429.00	2.9	\$ 1,244.10
8/14/2017	Valencia, Veronica	Identify top vendors FY 17 for the department of health to utilize in comparison of top vendors FY 18 to identify possible cost savings based on patterns identified for contract management deliverable.	\$ 429.00	2.4	\$ 1,029.60
8/14/2017	Velez, Juan	Meet with A. Rivera(OMB) to discuss the results of her contract review process assessment in order to better understand each step in the process as well as recommendations, findings.	\$ 366.00	2.9	\$ 1,061.40
8/15/2017	Cortez, Berto	Review contract management process work plan for identification of contract savings by agency as part of new contract management work stream.	\$ 585.00	1.1	\$ 643.50
8/15/2017	Cortez, Berto	Update list of recommendation for agency level contract management process to identify opportunities for savings in short/medium term for review by OMB.	\$ 585.00	1.2	\$ 702.00
8/15/2017	Cortez, Berto	Review contract metric reports outlining agencies with contract cost outliers for contract management process to capture potential savings by agency.	\$ 585.00	1.3	\$ 760.50
8/15/2017	Cortez, Berto	Meet with C. Kennedy, M. Lew (Deloitte) to discuss connecting contracts controls to potential savings discuss with agency-level leaders and develop a coordinated contracts management program.	\$ 585.00	0.4	\$ 234.00
8/15/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to discuss overall contract workplan, with a focus on procedures to identify potential savings for inclusion in presentation to R. Maldonado (PR - Secretary of Treasury).	\$ 585.00	0.6	\$ 351.00
8/15/2017	Kennedy, Cade	Meet with M. Lew (Deloitte) to discuss overall contracts' work plan, specifically in relation to procedures to be performed to identify addressable savings.	\$ 546.00	0.6	\$ 327.60
8/15/2017	Kennedy, Cade	Meet with M. Lew (Deloitte), R. Cortez (Deloitte) to discuss linking the implementation contracts controls with addressable savings to gain agency-level sponsorship to enable a contracts management program.	\$ 546.00	0.4	\$ 218.40
8/15/2017	Kennedy, Cade	Develop list of observations, scope for contract management process to capture addressable savings by agency as part of new contract management work stream.	\$ 546.00	2.1	\$ 1,146.60

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Kennedy, Cade	Create sample reports as part of analysis to be performed for contract management process to capture addressable savings by agency as part of new contract management work stream.	\$ 546.00	2.7	\$ 1,474.20
8/15/2017	Kennedy, Cade	Update discussion materials for team to present to R. Maldonado (PR - Secretary of Treasury) on object, work plan to capture addressable savings related to contract management process.	\$ 546.00	0.6	\$ 327.60
8/15/2017	Lew, Matt	Meet with C. Kennedy (Deloitte) and R. Cortez (Deloitte) to discuss linking the implementation of contracts controls with addressable savings to enable contracts management program.	\$ 546.00	0.4	\$ 218.40
8/15/2017	Lew, Matt	Meet with C. Kennedy (Deloitte) to discuss overall contracts' workplan, specifically in relation to procedures to be performed to identify addressable savings.	\$ 546.00	0.6	\$ 327.60
8/15/2017	Lew, Matt	Prepare slide to be included in contracts' workplan related to ways to identify addressable savings (volume-based discounting, ghost vendors, cancelling contracts for non-performing vendors).	\$ 546.00	1.4	\$ 764.40
8/15/2017	Valencia, Veronica	Edit contract dashboard, to exclude denied/cancelled contracts for agencies to only show active population to utilize in contract data analysis for cost savings initiatives.	\$ 429.00	1.9	\$ 815.10
8/15/2017	Valencia, Veronica	Edit contract management deliverable to show top 20 vendors in FY 17 versus FY 18 for department of health, police, education to include observations for cost savings considerations.	\$ 429.00	2.6	\$ 1,115.40
8/15/2017	Valencia, Veronica	Edit contract data in PCo of agency acronyms to match to budget data presented by agency number to conduct comparison of actual spend to budgeted amounts for cost savings initiatives.	\$ 429.00	2.4	\$ 1,029.60
8/15/2017	Velez, Juan	Assessment of vendors with multiple contracts across different agencies in order to identify the rates for each for possible savings opportunities	\$ 366.00	2.6	\$ 951.60
8/15/2017	Velez, Juan	Prepare analysis of internal GPR process flow for the initiation and approval of contracts within the PCo system (GPR contracts database) in order to identify discrepancies with information obtained from agencies about contract approvals.	\$ 366.00	1.7	\$ 622.20
8/15/2017	Velez, Juan	Compilation of identified vendors, analysis of the agreed-upon contracts with several agencies in order to assess the expenditure for the current fiscal period against the prior period.	\$ 366.00	2.3	\$ 841.80
8/16/2017	Cortez, Berto	Meet with T. Hurley (Deloitte) to discuss work plan for contracts cost management initiative, with focus on agency-level access for collection of required data.	\$ 585.00	0.8	\$ 468.00
8/16/2017	Cortez, Berto	Meet with J. Aponte (OMB) to discuss contract cost management goals, including analysis of fiscal year 2018 approved/in process contracts to compare to contract cost savings goal.	\$ 585.00	0.2	\$ 117.00
8/16/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to address contracts evaluation coordination with budget team to align work-streams, including development of agency level approach for contract data collection	\$ 585.00	1.6	\$ 936.00

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Cortez, Berto	Develop contract cost analysis using PCO data to identify vendor/agency overlap for fiscal years 2017/2018 for distribution to agency leads to support contract management initiatives.	\$ 585.00	1.6	\$ 936.00
8/16/2017	Cortez, Berto	Provide comments to contract management initiatives work plan to incorporate feedback from J. Aponte (OMB) to support agency level efforts.	\$ 585.00	0.7	\$ 409.50
8/16/2017	Hurley, Timothy	Meet with R. Cortez (Deloitte) and C. Kennedy (Deloitte) to discuss workplan on the contracts management workstream to identify savings through additional centralized purchasing and analytics.	\$ 621.00	0.8	\$ 496.80
8/16/2017	Kennedy, Cade	Meet with M. Lew (Deloitte) to discuss addressable savings within contracting process including the identification of non-performing vendors, drill-down of PCo (Contracts Management) database, ghost vendors, vendors that owe taxes to government.	\$ 546.00	0.8	\$ 436.80
8/16/2017	Kennedy, Cade	Meet with A. Singh, C. Pizzo (Deloitte) to discuss contracts work-stream in order to identify addressable savings at agency level by identifying areas for vendor consolidation to drive price reductions through volume/ tiered pricing discounts.	\$ 546.00	0.9	\$ 491.40
8/16/2017	Kennedy, Cade	Develop four month budget, staff plan for contracts work-stream related to agency level contract management cost savings initiative.	\$ 546.00	0.4	\$ 218.40
8/16/2017	Kennedy, Cade	Meet with R. Cortez, J. Doyle (Deloitte) to discuss contracts work-stream integration with budget team to align work-streams, identify priority agencies for rollout, approach to gain agency-level sponsorship for contract management initiative.	\$ 546.00	1.6	\$ 873.60
8/16/2017	Kennedy, Cade	Meet with J. Aponte (OMB), R. Cortez, J. Doyle (Deloitte) to discuss contract management work plan objective, request data to perform analysis on fiscal year 2018 approved contracts to support contract management initiative.	\$ 546.00	0.2	\$ 109.20
8/16/2017	Kennedy, Cade	Meet with J. Velez, V. Valencia (Deloitte) to discuss analysis to be performed on Pco data regarding vendor/agency overlap, fiscal year 2017 to 2018 approved contract value variations to identify contract savings opportunities.	\$ 546.00	0.4	\$ 218.40
8/16/2017	Kennedy, Cade	Prepare baseline analysis to be performed on Pco data regarding vendor/agency overlap, fiscal year 2017 to 2018 approved contract value variations to identify contract savings opportunities to rollout to team for further analysis	\$ 546.00	2.3	\$ 1,255.80
8/16/2017	Kennedy, Cade	Update contract management initiatives, work plan based on information obtained from J. Aponte (OMB) to support agency level addressable contract savings, cost management initiative.	\$ 546.00	1.7	\$ 928.20
8/16/2017	Valencia, Veronica	Meet with J. Velez, C. Kennedy (Deloitte) to discuss analysis to be performed on PCo data regarding vendor/agency overlap, fiscal year 2017 to 2018 approved contract value variations to identify contract savings opportunities.	\$ 429.00	0.4	\$ 171.60

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Valencia, Veronica	Edit updated PCo data report in to usable format for data analysis, edited blank columns, edited misspelled vendor names for use in data analysis of contract management in relation to cost savings initiatives.	\$ 429.00	1.1	\$ 471.90
8/16/2017	Valencia, Veronica	Meet with J. Velez (Deloitte), A. Felix, A. Rivera (OMB-IT), A. Rivera (Analyst) to discuss PCo data download to identify the way to segregate PCo data to identify contracts pertaining to FY 17 versus contracts pertaining to FY 18 for contract analysis for cost savings initiatives.	\$ 429.00	0.7	\$ 300.30
8/16/2017	Valencia, Veronica	Update data analysis for department of education for new data received distinctly identifying contracts effective FY 17 & FY 18 to identify top 20 vendors based on contract value to identify changes as well as cost savings opportunities in the current year.	\$ 429.00	2.1	\$ 900.90
8/16/2017	Valencia, Veronica	Update contract identification of top vendors for the dept. of health for 2017 based on updated information (PCo file) related to cost savings initiatives.	\$ 429.00	1.9	\$ 815.10
8/16/2017	Valencia, Veronica	Update analysis of police department top vendors based on updated PCo data file as of 8/16 to utilize comparison of 2018 data to identify patterns/potential cost savings.	\$ 429.00	2.2	\$ 943.80
8/16/2017	Velez, Juan	Identification of additional vendors with contracts across multiple agencies, after updated database provided by OMB	\$ 366.00	2.6	\$ 951.60
8/16/2017	Velez, Juan	Meet with V. Valencia (Deloitte), A. Felix, A. Rivera (OMB-IT), A. Rivera (Analyst) to discuss PCo data download to identify way to segregate PCo data to identify contracts pertaining to FY 17 versus contracts pertaining to FY 18 for contract analysis for cost savings initiatives.	\$ 366.00	0.7	\$ 256.20
8/16/2017	Velez, Juan	Analysis of vendors with contracts across multiple agencies for discussion regarding potential savings with agency contacts.	\$ 366.00	2.4	\$ 878.40
8/17/2017	Cortez, Berto	Meet with M. Lew (Deloitte) to discuss agenda for meeting with BDO related to remediating vacation accrual discrepancies for Dept. of Education personnel, including by outlining key control issues to be addressed.	\$ 585.00	0.4	\$ 234.00
8/17/2017	Cortez, Berto	Meet with J. Sierra, F. Scherrer (BDO), M. Lew (Deloitte) to discuss approach for develop recommendations to Dept. of Education leadership for remediation options related to accrued vacation discrepancies.	\$ 585.00	0.7	\$ 409.50
8/17/2017	Cortez, Berto	Assess memo summarizing rejection metrics from re-processing of payroll errors for the Dept. of Education vacation accrual balances to assess personnel affected by category.	\$ 585.00	1.9	\$ 1,111.50
8/17/2017	Cortez, Berto	Review updated 8/17 Vacation Accrual rejections report for Dept. of Education to evaluate financial impact of new discrepancy codes on vacation balances.	\$ 585.00	1.2	\$ 702.00
8/17/2017	Kennedy, Cade	Meet with J. Wheelock (Deloitte) to coordinate contract related work streams to leverage knowledge, analysis before initiating meetings with agencies to extract addressable savings.	\$ 546.00	0.7	\$ 382.20

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Kennedy, Cade	Meet with J. Velez, V. Valencia (both Deloitte) to discuss, provide guidance on analysis to perform on Pco contract data in order to identify addressable savings opportunities under the contract management process.	\$ 546.00	0.8	\$ 436.80
8/17/2017	Kennedy, Cade	Perform analysis on fiscal year 2017, 2018 contract data to compare year over year approved contracts identify supplier, value, type trends to lay baseline foundation for contract management work stream addressable savings identification.	\$ 546.00	2.2	\$ 1,201.20
8/17/2017	Kennedy, Cade	Update discussion materials with work plan for contract management team outlining work stream relationship to other GPR initiatives to highlight efficiencies, intertwined processes.	\$ 546.00	1.1	\$ 600.60
8/17/2017	Kennedy, Cade	Analyze fiscal year 2017, 2018 contracts data for vendors which overlap agencies to quantify contract values, potential addressable savings opportunities as part of contract management work plan.	\$ 546.00	1.4	\$ 764.40
8/17/2017	Kennedy, Cade	Research fiscal year 2018 approved contracts year to date against fiscal year 2017 total approved contracts to identify cost allocation trends to further analyze within each agency for potential addressable savings related to contract management.	\$ 546.00	1.1	\$ 600.60
8/17/2017	Kennedy, Cade	Prepare analysis on specific vendors for the Police Dept to identify total contract values and fiscal year impacts in order to stage further analysis on contractual terms to quantify potential vendor economies of scale savings as part of contracts management initiative.	\$ 546.00	1.6	\$ 873.60
8/17/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to prepare for meeting with BDO on go-forward plan related to remediating vacation balance discrepancies for Dept. of Education employees.	\$ 546.00	0.4	\$ 218.40
8/17/2017	Lew, Matt	Meet with J. Sierra, F. Scherrer (BDO), R. Cortez (Deloitte) to discuss go-forward plan for providing recommendations to Dept. of Education leadership on options for remediating accrued vacation balance discrepancies for employees.	\$ 546.00	0.7	\$ 382.20
8/17/2017	Lew, Matt	Review memo prepared by third party outlining the rejection patterns observed when re-processing the rejection errors for the Dept. of Education vacation accrual balances.	\$ 546.00	2.1	\$ 1,146.60
8/17/2017	Lew, Matt	Review updated report as of Aug-17 for Dept. of Education Vacation Accrual rejections to assess impact of new discrepancy codes on vacation balances for respective employees.	\$ 546.00	1.3	\$ 709.80
8/17/2017	Valencia, Veronica	Identify top 100 vendors (based on contract value) in 2017 for agencies from PCo data to compare to vendors in 2018 to identify duplicate vendors to create template for performing procedures for existence of vendors/compliance to contract terms for contract management initiatives.	\$ 429.00	2.1	\$ 900.90

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Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Valencia, Veronica	Perform data search in PCo for top vendor in Police Dept. to compare contract terms as proposed in PCo, to executed contract terms as per contract information at the Controllers Office website for contract management initiatives.	\$ 429.00	1.9	\$ 815.10
8/17/2017	Valencia, Veronica	Select vendor from contract data analysis identifying top vendors contracts across multiple agencies to gather contract information for FY 17 as well as FY 18 from PCo (proposed contract) to compare to data in the Controllers office (executed contract) to check for compliance with contract terms for contract management initiatives.	\$ 429.00	2.8	\$ 1,201.20
8/17/2017	Velez, Juan	Preparation of analysis of contracts with amounts over 10M, comparing FY18 to FY17 identifying repeat vendors in both years for discussion with agencies.	\$ 366.00	1.7	\$ 622.20
8/17/2017	Velez, Juan	Preparation of analysis of contracts with amounts from 1M to 10M, comparing FY18 to FY17, identifying repeat vendors in both years for discussion with agencies.	\$ 366.00	2.3	\$ 841.80
8/17/2017	Velez, Juan	Comparison of contract data from PCO for selected vendors against data in the Comptrollers office	\$ 366.00	1.9	\$ 695.40
8/17/2017	Velez, Juan	Assessment of average contract term for contracts in PCO for FY18, FY17 to discuss with agency personnel.	\$ 366.00	0.6	\$ 219.60
8/17/2017	Wheelock, John	Meet with C. Kennedy (Deloitte) to coordinate contract related workstreams to leverage knowledge, analysis before initiating meetings with agencies to extract addressable savings	\$ 429.00	0.7	\$ 300.30
8/18/2017	Cortez, Berto	Review FY17/18 vendor contract data to identify vendors that overlap across agencies to quantify potential savings opportunities as part of contract management work plan.	\$ 585.00	0.9	\$ 526.50
8/18/2017	Cortez, Berto	Review analysis on specific vendor to assess total contract values by agency compared to budget to calculate potential vendor economies of scale savings as part of contracts management initiative.	\$ 585.00	0.8	\$ 468.00
8/18/2017	Cortez, Berto	Review Policia department agency level contract savings data to compare against PCO authorized contracts for fiscal 2018 budge to identify contracts for potential savings spend.	\$ 585.00	1.1	\$ 643.50
8/18/2017	Cortez, Berto	Review contract data analysis of fiscal years 2017, 2018 to assess year over year approved contract by supplier, value, type to understand baseline metrics for contract management savings identification.	\$ 585.00	1.1	\$ 643.50
8/18/2017	Kennedy, Cade	Prepare analysis on specific vendors for the Dept of Education to identify total contract values to consolidate spend in order to drive volume discounting as part of contracts management initiative.	\$ 546.00	2.7	\$ 1,474.20
8/18/2017	Kennedy, Cade	Analyze Policia dept. contract savings information provided from agency against PCO authorized contracts, fiscal 2018 budget, to identify strategy for meeting with agency to review contracts for potential addressable savings spend.	\$ 546.00	2.6	\$ 1,419.60



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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/18/2017	Kennedy, Cade	Update client discussion deck on contract savings initiative for additional insight on holistic approach, impact on agencies, initiatives underway or to be initiated in the future to support cost management initiative, meetings with government leadership.	\$ 546.00	0.8	\$ 436.80
8/18/2017	Kennedy, Cade	Review analysis on specific vendor between PCO, Controller office contract data to compare total contract values, agency overlaps, fiscal year impacts in order to identify potential economies of scale savings as part of contracts management initiative.	\$ 546.00	0.7	\$ 382.20
8/18/2017	Lew, Matt	Prepare section of Aug-18 weekly update for R. Maldonado (PR - Secretary of Treasury) to include next steps in remediating vacation balances for Dept. of Education employees.	\$ 546.00	0.8	\$ 436.80
8/18/2017	Lew, Matt	Review draft of contracts work-stream deck to assess the incorporation of revisions to connect the implementation of controls to addressable savings at the agency level.	\$ 546.00	1.1	\$ 600.60
8/18/2017	Valencia, Veronica	Update analysis for top 15 vendors as identified by client (Pena - Hacienda) based on updated PCo data information received 8/16/17 to identify possible cost savings through contract negotiations for high value contracts for that same service across multiple agencies.	\$ 429.00	2.6	\$ 1,115.40
8/20/2017	Cortez, Berto	Review draft of contracts work-stream deck to assess the incorporation of revisions to connect the development of controls to addressable savings agency level.	\$ 585.00	1.1	\$ 643.50
8/20/2017	Cortez, Berto	Analyze Dept. of Education agency level contract savings for authorized contracts in fiscal 2018 budget to identify potential savings opportunities as part of cost management initiative.	\$ 585.00	1.1	\$ 643.50
8/21/2017	Cortez, Berto	Review analysis assessing three umbrella agencies to identify areas of potential cost reduction to identify to government oversight which agencies to prioritize for contract review.	\$ 585.00	1.3	\$ 760.50
8/21/2017	Cortez, Berto	Evaluate vendor spend to group similar vendors in order to identify vendors that have contracts across multiple agencies.	\$ 585.00	0.8	\$ 468.00
8/21/2017	Hurley, Timothy	Meet with C. Kennedy (Deloitte) to review contract management work plan (work-stream champions, priority agencies, and data requirements) in preparation for meeting with R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.2	\$ 124.20
8/21/2017	Kennedy, Cade	Meet with T. Hurley (Deloitte) to review contract management work plan in preparation for meeting with R. Maldonado (PR - Secretary of Treasury) to identify work-stream champions, priority agencies, data required to commence contract management work-stream at agency level.	\$ 546.00	0.2	\$ 109.20
8/21/2017	Kennedy, Cade	Coordinate meetings, agenda with AFFAF, Hacienda, OMB, Fortaleza to identify work-stream champions, review scope, review objective to establish buy-in from government leadership on work-plan for contract management, cost reduction initiatives.	\$ 546.00	0.2	\$ 109.20

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Kennedy, Cade	Prepare materials for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss contract management work stream.	\$ 546.00	0.6	\$ 327.60
8/21/2017	Kennedy, Cade	Prepare summary analysis identifying top suppliers (by-spend) and top categories (by-spend) at agency-level to assist with proposed prioritization of contract review to identify potential savings in FY18.	\$ 546.00	2.3	\$ 1,255.80
8/21/2017	Kennedy, Cade	Review vendor names to standardize, group same vendors in order to identify same vendor contracts across inter agency, other agencies.	\$ 546.00	0.8	\$ 436.80
8/21/2017	Velez, Juan	Analyze PCO data for rent contracts for 2018, 2017, 2016, 2015, 2014 in order to identify potential contracts for renegotiation of rates for potential cost saving opportunities.	\$ 366.00	2.1	\$ 768.60
8/22/2017	Cortez, Berto	Review analysis of contract savings in process/at risk for fiscal year 2018 to identify high priority contracts to review for potential cost savings.	\$ 585.00	0.4	\$ 234.00
8/22/2017	Cortez, Berto	Meet with O. Rodriguez, R. Guerra (both PR - Asst Secretaries of Central Accounting), C. Vazquez, J. Cacho, A. Laguna (all BDO), C. Kennedy (Deloitte) to discuss contract management work plan with a focus on agency prioritization to identify potential savings.	\$ 585.00	0.4	\$ 234.00
8/22/2017	Cortez, Berto	Review analysis related to the Police Dept's FY17 contract spend in relation to spend by category to identify potential areas for addressable savings in FY18.	\$ 585.00	1.1	\$ 643.50
8/22/2017	Hurley, Timothy	Meet with O. Rodriguez, R. Guerra (PR - Asst Secretary of Central Accounting), C. Vazquez, J. Cacho, A. Laguna (all BDO), C. Kennedy (Deloitte) to discuss contracts management work plan, including agency prioritization, availability of data, and quick-wins to identify addressable savings.	\$ 621.00	0.7	\$ 434.70
8/22/2017	Kennedy, Cade	Research contract savings in process/at risk for fiscal year 2018 to identify high priority contracts to review with agency to capture addressable savings as part of the contracts management work plan rollout.	\$ 546.00	0.8	\$ 436.80
8/22/2017	Kennedy, Cade	Meet with O. Rodriguez, R. Guerra (PR - Asst Secretary of Central Accounting), C. Vazquez, J. Cacho, A. Laguna (BDO), T. Hurley (Deloitte) to confer on contract management work plan, data sourcing/availability, agency priority to identify addressable savings within agency contracting process.	\$ 546.00	0.7	\$ 382.20
8/22/2017	Kennedy, Cade	Meet with D. Saran, J. Wheelock (Deloitte) to discuss contracts for three umbrella agencies, fiscal year 2018 savings provided by agencies, and to build strategy on how to incorporate data obtained into contracts management work stream to pilot agency (Dept. of Police).	\$ 546.00	0.7	\$ 382.20
8/22/2017	Kennedy, Cade	Analyze data obtained from Police agency to identify contract values, asserted savings for fiscal year 2018, identify trends between similar contract types to inquire with Police agency personnel to support contract management work-stream, identify addressable savings for fiscal year 2018.	\$ 546.00	2.6	\$ 1,419.60

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Kennedy, Cade	Analyze data obtained from DDEC umbrellas agencies to identify contract values, asserted savings for fiscal year 2018, identify trends between similar contract types to inquire with DDEC agency personnel to support contract management work-stream, identify addressable savings for fiscal year 2018.	\$ 546.00	1.6	\$ 873.60
8/22/2017	Kennedy, Cade	Analyze data obtained from Familia umbrellas agencies to identify contract values, asserted savings for fiscal year 2018, identify trends between similar contract types to inquire with Familia agency personnel to support contract management work-stream, identify addressable savings for fiscal year 2018.	\$ 546.00	1.3	\$ 709.80
8/22/2017	Kennedy, Cade	Prepare baseline analysis comparing DPS, DDEC, Familia umbrella agencies data with Pco data to identify trends between authorized versus executed contracts to support contract management work-stream to identify addressable fiscal year 2018 savings.	\$ 546.00	1.9	\$ 1,037.40
8/23/2017	Cortez, Berto	Review agency level PCO data for fiscal years 2017, 2018 for Police to prepare performance metrics to identify potential contract savings.	\$ 585.00	0.9	\$ 526.50
8/23/2017	Cortez, Berto	Develop workplan contract management incorporating J. Aponte (OMB) comments for roll out to the three priority agencies in order to discuss in meetings with OMB, Fortaleza, Hacienda, AAFAF regarding implementation.	\$ 585.00	0.9	\$ 526.50
8/23/2017	Cortez, Berto	Analyze data from three umbrella agencies focusing on performance contract metrics related to potential contract savings.	\$ 585.00	0.4	\$ 234.00
8/23/2017	Kennedy, Cade	Meet with T. Hurley, C. Young (Deloitte) to discuss work plan, agree to agency prioritization, review available contract level data to formulate implementation strategy at agency level, integrate teams, deliver addressable savings related to contract management work-stream.	\$ 546.00	0.6	\$ 327.60
8/23/2017	Kennedy, Cade	Analyze Pco data between fiscal year 2017, 2018 for Police agency to prepare for data request, initial meeting with Police agency personnel to identify addressable savings within the contract management work-stream.	\$ 546.00	2.7	\$ 1,474.20
8/23/2017	Kennedy, Cade	Create work, staffing plan for contract management work-stream to roll out to the three priority agencies, global agency view, subsequent agency review for remainder of fiscal year in preparation for meetings with OMB, Fortaleza, Hacienda, AAFAF regarding implementation of work-stream.	\$ 546.00	1.8	\$ 982.80
8/23/2017	Kennedy, Cade	Analyze data obtained from Police agency, to prepare trends, list of suppliers, contracts types for initial focus to identify addressable savings to support the contract management work-stream initiative.	\$ 546.00	1.6	\$ 873.60
8/23/2017	Kennedy, Cade	Meet with T. Hurley, J. Steinway (Deloitte) to review work, staffing plan in order to be prepared for discussions with OMB, Fortaleza, Hacienda, AAFAF regarding how the team will roll-out the contract management savings initiative.	\$ 546.00	0.4	\$ 218.40

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Steinway, Jon	Meet with C. Kennedy (Deloitte) and T. Hurley (Deloitte) to discuss key pillars of work plan and associated resourcing needs to support an agency-level approach to analyze contracts and identify addressable savings per the request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	1.3	\$ 475.80
8/23/2017	Valencia, Veronica	Discussion with J. Doyle, J. Gabb (Deloitte) Hector Cruz (BDO) to discuss request regarding comparison of February/July rosters to assign responsibilities, discuss questions in data discrepancies to include in report.	\$ 429.00	1.0	\$ 429.00
8/24/2017	Cortez, Berto	Review updated contract work plan incorporating comments from OMB related to implementation of contracts management cost savings initiative at agency level.	\$ 585.00	0.7	\$ 409.50
8/24/2017	Cortez, Berto	Provide comments on additional risks, including next mitigating steps, related to remediating Dept. of Education payroll accrual balance discrepancies.	\$ 585.00	0.8	\$ 468.00
8/24/2017	Kennedy, Cade	Meet with J. Doyle, J. Rivera (Deloitte) to discuss contract management work-stream work plan to prepare for meeting with OMB to review objective, gain insight, buy-in from OMB to support the contracts management cost savings initiative roll-out.	\$ 546.00	0.2	\$ 109.20
8/24/2017	Kennedy, Cade	Meet with J. Aponte (OMB), J. Rivera (Deloitte) to discuss contracts management cost savings initiative work, staffing plan to gain insight, buy-in on objective, roll-out plan to specific agencies, identify types of analysis of focus to identify addressable savings at the agency level.	\$ 546.00	0.3	\$ 163.80
8/24/2017	Kennedy, Cade	Meet with J. Velez (Deloitte) to discuss pre-work, analysis required before meeting with Police agency, identify supplier matrix across agencies to help identify supplier bundling or services, economies of scale.	\$ 546.00	0.4	\$ 218.40
8/24/2017	Kennedy, Cade	Prepare updated work, staffing plan based on leadership comments on implementation of contracts management cost savings initiative at agency level to prepare for subsequent discussions with OMB, Fortaleza, Hacienda, AFFAF.	\$ 546.00	1.6	\$ 873.60
8/24/2017	Kennedy, Cade	Analyze Police agency data from Pco, agency provided contracts details to identify trends between fiscal year 2017, 2018 to prepare for initial meetings with the Police agency in support of the contracts management savings initiative.	\$ 546.00	2.7	\$ 1,474.20
8/24/2017	Kennedy, Cade	Prepare overview of Pco, agency provided, Controller's databases, underlying analysis, link between each to identify data trends, anomalies to perform further diligence with the agencies to identify cost savings opportunities from contracts management work-stream initiative.	\$ 546.00	1.3	\$ 709.80
8/24/2017	Kennedy, Cade	Prepare list of standard, minimum analysis to be performed on data for each agency review to establish a repeatable process to be administered to identify cost savings opportunities across agencies as part of the contract management initiative.	\$ 546.00	0.7	\$ 382.20

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/24/2017	Vazquez-Rivera, Jose	Meet with C. Kennedy (Deloitte) to prepare for discussion with J. Aponte (OMB - Contractor) in relation to the proposed workplan for identifying savings opportunities within the GPR's contracting processes.	\$ 585.00	0.5	\$ 292.50
8/24/2017	Vazquez-Rivera, Jose	Review contracts cost savings presentation to assess the types of data needed from the agencies to supplement the data stored in PCo (GPR Centralized Contracts Database) prior to discussion with J. Aponte (OMB - Contractor).	\$ 585.00	1.8	\$ 1,053.00
8/24/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB - Contractor), C. Kennedy (Deloitte) to discuss the contracts cost savings presentation to obtain feedback on additional considerations to be incorporated into workplan.	\$ 585.00	0.7	\$ 409.50
8/24/2017	Velez, Juan	Correct vendor name correction in order to eliminate agency user typos & standardize the PCO database for ease of cost savings analysis.	\$ 366.00	1.7	\$ 622.20
8/24/2017	Velez, Juan	Correct vendor name correction in order to eliminate agency user typos & standardize the Police Department agency database for ease of cost savings analysis.	\$ 366.00	1.6	\$ 585.60
8/24/2017	Velez, Juan	Assess the Department of Police's PCO data by type of services for approved contracts in FY17 & FY18 for cost savings analysis.	\$ 366.00	1.2	\$ 439.20
8/24/2017	Velez, Juan	Compare PCO data against Agency data for Police Department in order to identify discrepancies in vendors, contract amounts for discussion with agency leader for cost savings initiatives.	\$ 366.00	2.9	\$ 1,061.40
8/25/2017	Cortez, Berto	Summarize findings, including next steps, from meeting with J. Aponte (OMB) to support analysis required to identify metrics across contract counterparties to use in assessment of potential cost savings opportunities.	\$ 585.00	0.8	\$ 468.00
8/25/2017	Cortez, Berto	Review identified trends between PCO/agency data/Controller database in order to assess cost savings opportunities for each key agency for discussion with agency leads.	\$ 585.00	0.6	\$ 351.00
8/25/2017	Cortez, Berto	Evaluate potential savings for key initiatives related to agency level contract review process to prepare summaries for OMB meetings.	\$ 585.00	0.6	\$ 351.00
8/25/2017	Cortez, Berto	Provide comments on risk mitigation actions to address concerns raised by J. Aponte (OMB) with respect to the agency contract cost control opportunities	\$ 585.00	0.6	\$ 351.00
8/25/2017	Kennedy, Cade	Prepare documentation from meeting with J. Aponte (OMB) to support analysis required to identify varying service/goods rates across contract counterparties, contracting for services in which an open position or current position with government can perform in support of contract management initiative.	\$ 546.00	0.3	\$ 163.80
8/25/2017	Kennedy, Cade	Analyze trends between Pco, agency provided, Controller's databases, to identify cost savings opportunities within agencies in support of contracts management work-stream initiative.	\$ 546.00	2.1	\$ 1,146.60

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/25/2017	Lew, Matt	Prepare update as of Aug-26 for work related to the Dept. of Education vacation accrual remediation work plan for status update as requested by R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.6	\$ 327.60
8/25/2017	Vazquez-Rivera, Jose	Review document prepared by C. Kennedy (Deloitte) to provide additional detail regarding the meeting with J. Aponte (OMB - Contractor) to walk-through the contracts cost saving initiative work plan.	\$ 585.00	1.0	\$ 585.00
8/25/2017	Velez, Juan	Investigate PCO database for the Police Department in order to document variances from FY17 to FY18 by vendor to asses if an actual reduction in the spend is occurring during FY18 as well as identify new vendors during the fiscal year.	\$ 366.00	2.3	\$ 841.80
8/25/2017	Velez, Juan	Categorize vendors in the Police Department's PCO data by type of service in order to identify variances for further discussion with agency leaders regarding cost savings initiatives.	\$ 366.00	2.9	\$ 1,061.40
8/28/2017	Cortez, Berto	Develop schedule of agency level contract analyses to be performed in order to identify key agency drivers in a repeatable process for broader agency level rollout related to potential contract savings.	\$ 585.00	0.9	\$ 526.50
8/28/2017	Cortez, Berto	Call with V. Valencia (Deloitte) to provide feedback on contract data collection template prior to distribution to client.	\$ 585.00	0.3	\$ 175.50
8/28/2017	Cortez, Berto	Update data analysis on police department fiscal 2018 contract savings with new agency provided information in support of cost management initiative.	\$ 585.00	0.9	\$ 526.50
8/28/2017	Cortez, Berto	Meet with T. Hurley, C. Kennedy (Deloitte) to discuss contract management work-stream progress, including next steps/data still needed.	\$ 585.00	0.4	\$ 234.00
8/28/2017	Kennedy, Cade	Prepare key initiatives around agency level contract review process to support meetings with government leadership, cost management initiative.	\$ 546.00	0.7	\$ 382.20
8/28/2017	Kennedy, Cade	Research mitigation actions to address concerns regarding agency contract cost control areas which could affect savings initiatives.	\$ 546.00	0.9	\$ 491.40
8/28/2017	Velez, Juan	Correct vendor name in order to eliminate agency user typos & standardize the PCO database from vendors staring with letters E to O for cost savings analysis.	\$ 366.00	2.9	\$ 1,061.40
8/28/2017	Velez, Juan	Correct vendor name in order to eliminate agency user typos & standardize the PCO database from vendors staring with letters P to Z for cost savings analysis.	\$ 366.00	2.9	\$ 1,061.40
8/28/2017	Velez, Juan	Analyze PCO data by vendor across 12 in-scope agencies by monetary amount & by number of contracts in order to identify vendors that have multiple contracts across different agencies which could be bundled.	\$ 366.00	2.6	\$ 951.60
8/29/2017	Cortez, Berto	Assess purchase order data from Hacienda related to approved/executed contracts with documented purchases in order to identify process issues.	\$ 585.00	1.1	\$ 643.50
8/29/2017	Cortez, Berto	Meet with C. Kennedy (Deloitte) to discuss contract management work-stream analysis plan, data received, in preparation for rollout to agency to identify, quantify addressable contract savings for fiscal year 2018.	\$ 585.00	0.4	\$ 234.00

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Cortez, Berto	Evaluate categorized vendor approved contracts to group similar vendors in order to identify vendors that have potentially exceeded budgeted amounts	\$ 585.00	0.9	\$ 526.50
8/29/2017	Kennedy, Cade	Meet with V. Valencia, J. Velez (Deloitte) to discuss the elements of contract data analysis reports, set milestones & segregate responsibilities to identify potential cost savings opportunities.	\$ 546.00	1.1	\$ 600.60
8/29/2017	Kennedy, Cade	Meet with T. Hurley (Deloitte) to discuss contract management work stream objective, Police department analysis status, data collection status in preparation for meeting with M. Gonzales (AAFAF) on work-stream initiation, roll-out.	\$ 546.00	0.3	\$ 163.80
8/29/2017	Kennedy, Cade	Prepare set of analysis to be performed at each agency for contract management review in order to establish repeatable process for rollout to each department for consistent analysis in support of the contract management work-stream.	\$ 546.00	0.9	\$ 491.40
8/29/2017	Kennedy, Cade	Meet with V. Valencia (Deloitte) to discuss contract data collection template being created to systematically analyze contract level data at the agency level, assess initial reports to incorporate into the template to support the contract management work-stream.	\$ 546.00	0.3	\$ 163.80
8/29/2017	Kennedy, Cade	Review data analysis on police department fiscal 2018 contract savings as provided by agency, Pco, Controllers office to support initial meeting inquiries on addressable savings, material contracts in support of cost management initiative.	\$ 546.00	1.6	\$ 873.60
8/29/2017	Kennedy, Cade	Meet with T. Hurley, R. Cortez (both Deloitte) to discuss contract management work-stream staffing, agency rollout to align team strategies.	\$ 546.00	0.2	\$ 109.20
8/29/2017	Kennedy, Cade	Review purchase order data provided by R. Guerra (PR - Asst Secretary of Central Accounting) to link authorized, executed contracts with actual purchases in support of agency level cost management initiative.	\$ 546.00	1.3	\$ 709.80
8/29/2017	Kennedy, Cade	Review template prepared for contract data collection to support contract management work-stream to identify addressable contractual spend.	\$ 546.00	0.9	\$ 491.40
8/29/2017	Valencia, Veronica	Meet with C. Kennedy, J. Velez (Deloitte) to discuss the elements of contract data analysis reports, set milestones & segregate responsibilities to identify potential cost savings opportunities.	\$ 429.00	1.1	\$ 471.90
8/29/2017	Valencia, Veronica	Create contract testing template designed to show trends between various contract sources (PCo extract, Office of the Commissioner extract & physical contract) to be utilized in assessment of contract savings opportunities.	\$ 429.00	2.7	\$ 1,158.30
8/29/2017	Valencia, Veronica	Edit contract testing template to include designated worksheets for database (PCo extract, Office of the Commissioner Extract, Master list of contracts sampled) as well as accompanying footnotes for reference in contract analyses.	\$ 429.00	1.2	\$ 514.80



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Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Valencia, Veronica	Design comparison of most significant drops in contract value (17 vs. 18) to identify vendors changed from previous years to assess savings obtained as well as savings opportunities.	\$ 429.00	1.6	\$ 686.40
8/29/2017	Valencia, Veronica	Draft list of items to request from client (office of the commissioner data extract, updated PCo extract) required for contract analysis	\$ 429.00	0.6	\$ 257.40
8/29/2017	Velez, Juan	Sample Police Dept.'s contract data by largest contracts for both years, by contract type, random selections, top increases or decreases, static for review in the Comptroller's Office in order to assess potential cost savings opportunities.	\$ 366.00	2.9	\$ 1,061.40
8/29/2017	Velez, Juan	Meet with C. Kennedy, V. Valencia (Deloitte) to discuss the elements of contract data analysis reports, set milestones & segregate responsibilities to identify potential cost savings opportunities.	\$ 366.00	1.1	\$ 402.60
8/30/2017	Cortez, Berto	Meet with J Doyle, R. Ferraro, T Hurley (Deloitte) to assess data available for contract-related initiatives, with a focus on identification of cost savings at agency level.	\$ 585.00	0.6	\$ 351.00
8/30/2017	Cortez, Berto	Develop analysis of FY18 Police department contracts to identify key metrics for discussion with agency personnel regarding potential cost savings.	\$ 585.00	1.3	\$ 760.50
8/30/2017	Cortez, Berto	Review agency level contract data from controller office to identify cost savings opportunities based on assessment of vendor spend, with a focus on high dollar contracts.	\$ 585.00	0.7	\$ 409.50
8/30/2017	Cortez, Berto	Provide comments to contract data capture template to include changes based on OMB feedback regarding availability of agency level data.	\$ 585.00	0.7	\$ 409.50
8/30/2017	Kennedy, Cade	Meet with R. Cortez (Deloitte) to discuss contract management work-stream analysis plan, data received, in preparation for rollout to agency to identify, quantify addressable contract savings for fiscal year 2018.	\$ 546.00	0.4	\$ 218.40
8/30/2017	Kennedy, Cade	Meet with C. Pizzo, J. Gabb (both Deloitte) to discuss integration of work-streams, budget/contracts, to support cost savings initiative, budget to actual reporting, fiscal 2019 zero based budget implementation initiatives.	\$ 546.00	1.1	\$ 600.60
8/30/2017	Kennedy, Cade	Analyze Police department controller contracts for spending trends to prepare for agency meeting discussions to identify cost savings	\$ 546.00	2.8	\$ 1,528.80
8/30/2017	Kennedy, Cade	Meet with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to review contract data points to be obtained in contract work-stream review to align needs for budget work-stream leverage teams to support cost savings, budget process initiatives.	\$ 546.00	0.7	\$ 382.20
8/30/2017	Kennedy, Cade	Meet with V. Valencia (Deloitte) to discuss global vendor review across agencies to identify potential economies of scale for material contractors in support of cost management initiative.	\$ 546.00	0.4	\$ 218.40
8/30/2017	Kennedy, Cade	Meet with V. Valencia to discuss current draft agency contract capture template in support of contract management cost reduction initiative.	\$ 546.00	0.3	\$ 163.80

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***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/30/2017	Kennedy, Cade	Meet with J. Velez (Deloitte) to discuss pre-analysis required prior to meeting with police agency to review contract cost savings opportunities.	\$ 546.00	0.4	\$ 218.40
8/30/2017	Kennedy, Cade	Analyze controllers office data with agency provided data to identify cost savings opportunities, identify contracts to review further with the agency contacts.	\$ 546.00	1.9	\$ 1,037.40
8/30/2017	Kennedy, Cade	Review contract data capture template to check whether proper data points are included, make template more user friendly, efficient to collect data for future reporting, analysis.	\$ 546.00	0.4	\$ 218.40
8/30/2017	Valencia, Veronica	Meet with C. Kennedy (Deloitte) to identify additional data fields to include in contract data testing for contract saving analysis.	\$ 429.00	0.4	\$ 171.60
8/30/2017	Valencia, Veronica	Update contract analysis template to include additional data fields as discussed with C. Kennedy (Deloitte).	\$ 429.00	2.8	\$ 1,201.20
8/30/2017	Valencia, Veronica	Edit contract testing template to auto populate data points/variances necessary in assessing data for contract savings opportunities.	\$ 429.00	1.7	\$ 729.30
8/30/2017	Valencia, Veronica	Edit contract testing template to add summary worksheet for contracts analyzed, type of analysis performed for quick reference to user.	\$ 429.00	1.6	\$ 686.40
8/30/2017	Valencia, Veronica	Edit contract testing template to consolidate random/top vendor selections from in depth analysis of contract changes (17 vs. 18) for use in cost savings analysis.	\$ 429.00	0.8	\$ 343.20
8/30/2017	Valencia, Veronica	Update template with preliminary contract selections to run test run on effectiveness of template in identifying cost savings opportunities.	\$ 429.00	1.7	\$ 729.30
8/30/2017	Velez, Juan	Extract Comptroller data from the Office's website for the Police Department to compare with PCO data in order to identify differences between both databases for cost savings initiatives.	\$ 366.00	0.9	\$ 329.40
8/30/2017	Velez, Juan	Compare Comptroller data against PCO for the Police Department by vendor to identify differences in contract values for further discussion with agency for potential cost saving opportunities.	\$ 366.00	2.6	\$ 951.60
8/30/2017	Velez, Juan	Eliminate duplicate contracts for the Police Department from newly obtained Comptroller contract database in analysis for identification of contracts for review in the Comptroller's office for potential cost savings.	\$ 366.00	1.6	\$ 585.60
8/30/2017	Velez, Juan	Standardization of contract types in the newly acquired Comptroller's contract database for the Police Dept. in to identify the types of services that increased or decreased for potential cost savings opportunities.	\$ 366.00	0.6	\$ 219.60
8/31/2017	Cortez, Berto	Develop analysis of dept. of police agency data to compare approved contract data to controller contract category types to calculate remaining budget availability by contract category type, including comparison against FY17.	\$ 585.00	1.2	\$ 702.00
8/31/2017	Cortez, Berto	Develop outline of short term/mid term/long term action items the GPR could implement in order to improve contracting controls, with the goal of reducing contract costs	\$ 585.00	0.8	\$ 468.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/31/2017	Cortez, Berto	Develop updated analysis using Controllers office contract data for executed contracts to identify data outliers for further research for fiscal years 2017/2018 in order to understand contractual terms in support of the contract management initiative.	\$ 585.00	0.4	\$ 234.00
8/31/2017	Kennedy, Cade	Meet with J. Velez (Deloitte) to discuss analysis on Controller's data for fiscal 2017, 2018 to prepare for meeting with Police department as part of support for contract management initiative.	\$ 546.00	0.3	\$ 163.80
8/31/2017	Kennedy, Cade	Research immediate action items which could be implemented around the contracting process for better controls, potential cost savings as part of the contract management initiative.	\$ 546.00	1.3	\$ 709.80
8/31/2017	Kennedy, Cade	Prepare documentation which outlines immediate action items the government could take to improve contracting controls, potentially reduce costs as part of the cost management initiative.	\$ 546.00	0.7	\$ 382.20
8/31/2017	Kennedy, Cade	Analyze Controllers office data on executed contracts to identify potential cost saving opportunities, data anomalies for further diligence, identify list of fiscal year 2017, fiscal year 2018 contracts to be pulled from the agency in order to further analyze contractual terms in support of the contract management initiative.	\$ 546.00	2.2	\$ 1,201.20
8/31/2017	Kennedy, Cade	Meet with V. Valencia (Deloitte) to discuss baseline analysis to identify cross agency vendors which may provide standardized pricing opportunities or coordinate negotiation efforts to reduce costs as part of the contract management initiative.	\$ 546.00	0.3	\$ 163.80
8/31/2017	Kennedy, Cade	Review encumbrance data to assess fields to incorporate into the contract analysis process to align authorized contracts with actual encumbrances as part of analysis to be performed supporting the contract management initiative.	\$ 546.00	0.8	\$ 436.80
8/31/2017	Lew, Matt	Update contracts work plan to include additional detail related to 'next steps' after identifying vendors with GPR contracts that also owe taxes to Hacienda (GPR - Dept. of Treasury).	\$ 546.00	0.4	\$ 218.40
8/31/2017	Valencia, Veronica	Analyze Office of Controller database to identify top vendors FY 2017 that spread across multipole agencies to compile listing of physical contracts to review to gather rates to formulate suggestions on how to form economies of scale.	\$ 429.00	2.7	\$ 1,158.30
8/31/2017	Valencia, Veronica	Review/analyze physical contracts approved, recorded at the office of controller to compare to contracts in process in PCo for the same vendor to identify lowest rates to include best rates in recommendations to agencies as goals for contract negotiation.	\$ 429.00	2.9	\$ 1,244.10
8/31/2017	Velez, Juan	Eliminate duplicate contracts for the Education Department from newly obtained Comptroller contract database in analysis for identification of contracts for review in the Comptroller's office for potential cost savings.	\$ 366.00	2.7	\$ 988.20

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
8/31/2017	Velez, Juan	Eliminate duplicate contracts for the Health Department from newly obtained Comptroller contract database in analysis for identification of contracts for review in the Comptroller's office for potential cost savings.	\$ 366.00	2.6	\$ 951.60
8/31/2017	Velez, Juan	Review physical contracts for the Police Department at the Comptroller's Office in order to identify contract terms, rates in order to identify disadvantageous terms.	\$ 366.00	2.9	\$ 1,061.40

**TOTAL AUGUST STATEMENT PERIOD - COST MANAGEMENT - PAYROLL,  
CONTRACTS, ACCOUNTS PAYABLE AND DISBURSEMENT PROCESS**

**426.4 \$ 207,128.10**

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Doyle, John	Draft summary of issues related to confidential cost savings initiative for review with J. Marrero (OMB - Director).	\$ 585.00	0.5	\$ 292.50
8/1/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to review status of confidential cost savings initiative.	\$ 585.00	0.4	\$ 234.00
8/1/2017	Doyle, John	Reconcile FY18 budgeted payroll analysis provided by J. Aponte (OMB - Contractor) to previous estimates relating to confidential cost savings initiative.	\$ 585.00	0.5	\$ 292.50
8/1/2017	Doyle, John	Meet with J. Aponte (OMB - Director) to discuss FY18 budget transfer requests from Hacienda.	\$ 585.00	0.3	\$ 175.50
8/1/2017	Doyle, John	Review FY18 budget payment analysis provided by J. Aponte (OMB - Director) to assess completeness of agencies included.	\$ 585.00	0.4	\$ 234.00
8/1/2017	Doyle, John	Review summary of FY18 budgeted expense measures compiled by J. Gabb (Deloitte) to identify key changes to estimated cost reductions.	\$ 585.00	0.3	\$ 175.50
8/1/2017	Doyle, John	Review Special Revenue Funds expenditure analysis reflecting intra-agency changes to concept codes (expense categories).	\$ 585.00	0.6	\$ 351.00
8/1/2017	Doyle, John	Meet with A. Singh (Deloitte) to discuss key items to be discussed in PRIFAS (GPR financial system) training.	\$ 585.00	0.3	\$ 175.50
8/1/2017	Doyle, John	Review payroll analysis related to confidential cost savings initiative prepared by J. Gabb (Deloitte).	\$ 585.00	0.8	\$ 468.00
8/1/2017	Doyle, John	Review consolidated analysis of data compiled from 22 agencies in connection with confidential cost savings initiative.	\$ 585.00	0.6	\$ 351.00
8/1/2017	Doyle, John	Review July-2017 data provided by agencies for confidential cost savings initiative analysis.	\$ 585.00	0.4	\$ 234.00
8/1/2017	Gabb, James	Analyze issues regarding Zero Based Budgeting incorporating existing guidance for preparation of a memo on Zero Based Budgeting.	\$ 546.00	2.3	\$ 1,255.80
8/1/2017	Gabb, James	Discuss with C. Pizzo (Deloitte) review comments on AAFAF budget summary of Fiscal Plan expense measures to update memo to AAFAF.	\$ 546.00	0.3	\$ 163.80
8/1/2017	Gabb, James	Meet with J. Roa (OGP), C. Pizzo, A. Singh (Deloitte) regarding information sent monthly by agencies to OGP.	\$ 546.00	1.2	\$ 655.20
8/1/2017	Gabb, James	Meet with C. Pizzo, A. Singh (Deloitte) to discuss status of ongoing workstreams an allocation of current tasks.	\$ 546.00	0.4	\$ 218.40
8/1/2017	Gabb, James	Draft memo to communicate current agency reporting (all agencies) of spend data with issue identification for the July monthly Budget-to-Actual reporting.	\$ 546.00	1.7	\$ 928.20
8/1/2017	Gabb, James	Review monthly wages by agency by fund analysis for discussion with J. Doyle (Deloitte).	\$ 546.00	1.1	\$ 600.60
8/1/2017	Gabb, James	Draft email to M. Sanchez (Conway) regarding analysis of FY18 Budget reconciliation to calculate spread of measures to Fiscal Plan line items.	\$ 546.00	0.2	\$ 109.20
8/1/2017	Gabb, James	Discussion with E. O'Neal (Deloitte) regarding monthly wage by agency by fund analysis.	\$ 546.00	0.4	\$ 218.40
8/1/2017	Gabb, James	Meet with J. Doyle, C. Vasquez, A. Singh, E. O'Neal (all of Deloitte) to discuss analyses / summary of monthly salaries by agency by fund as it relates to contingency planning.	\$ 546.00	1.1	\$ 600.60

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Gabb, James	Update analysis of selected agency payroll from FY17 to FY18 Budgets.	\$ 546.00	0.6	\$ 327.60
8/1/2017	O'Neal, Emma	Review OMB budget commentary from website to collect information on 16 agencies to support explanations for variances in the budget from FY17 to FY18.	\$ 429.00	2.3	\$ 986.70
8/1/2017	O'Neal, Emma	Met with J. Gabb (Deloitte) to discuss potential solutions to issues encountered whilst reviewing data in preparation for the monthly salary analysis.	\$ 429.00	0.4	\$ 171.60
8/1/2017	O'Neal, Emma	Meet with J. Doyle, A. Singh, J. Gabb, J. Vazquez Rivera (Deloitte) to discuss analysis of initial data provided by OMB for contingency plan.	\$ 429.00	1.1	\$ 471.90
8/1/2017	O'Neal, Emma	Meet with A. Rivera (OMB), A. Singh, C. Pizzo (Deloitte) to review status of implementing financial reporting, headcount reporting, by Public Corporations with financials outside of PRIFAS.	\$ 429.00	1.2	\$ 514.80
8/1/2017	O'Neal, Emma	Meet with C. Pizzo, J. Gabb (Deloitte) to understand open budget team work streams, including allocation of responsibilities to said work streams.	\$ 429.00	0.4	\$ 171.60
8/1/2017	O'Neal, Emma	Review OMB budget commentary from website to collect key information on 23 key agencies for budget files to support explanations for variances in the budget from FY17 to FY18.	\$ 429.00	1.9	\$ 815.10
8/1/2017	O'Neal, Emma	Prepare analysis for confidential cost savings initiative using data provided by Hacienda.	\$ 429.00	0.8	\$ 343.20
8/1/2017	Pizzo, Chris	Prepare July 20 to July 26 weekly status update related to the FY18 GPR budget work stream to reflect work performed to finalize the accounts payable analysis report with amounts by agency in the FY18 budget, and response to inquiries from McKinsey related to additional FY18 Budget due diligence questions, for submission to R. Maldonado (PR – Secretary of Treasury, CFO).	\$ 546.00	0.3	\$ 163.80
8/1/2017	Pizzo, Chris	Review the supporting workpapers for the reconciliation of the FY18 Fiscal Plan to the final GPR FY18 budget submission in order to ensure accuracy and completeness.	\$ 546.00	0.4	\$ 218.40
8/1/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte) to discuss the outstanding items in order to complete the reconciliation of the FY18 Fiscal Plan to the FY18 budget.	\$ 546.00	0.3	\$ 163.80
8/1/2017	Pizzo, Chris	Meet with J. Roa Martinez (OMB), J. Gabb, A. Singh (Deloitte) to discuss the monthly / quarterly financial reports submitted by each agency in conjunction with meeting the financial reporting requirements.	\$ 546.00	1.6	\$ 873.60
8/1/2017	Pizzo, Chris	Meet with J. Gabb, A. Singh (Deloitte) to discuss the budget work stream team allocation of tasks that need to be completed in accordance with work stream engagement scope.	\$ 546.00	0.4	\$ 218.40
8/1/2017	Pizzo, Chris	Analyze the weekly cash flow report for the week ended 7/21/17 submitted by Conway MacKenzie in order to prepare a list of questions as requested by AFFAF.	\$ 546.00	2.6	\$ 1,419.60
8/1/2017	Pizzo, Chris	Meeting with A. Singh, J. Gabb, E. O'Neal (all Deloitte) regarding budget team work stream tasks including allocation of responsibilities in accordance with scope of engagement.	\$ 546.00	0.4	\$ 218.40

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Pizzo, Chris	Draft memorandum related to the enhancements required in order for the government agencies (including OMB) to implement / utilize the zero based budgeting application to meet financial reporting requirements.	\$ 546.00	0.3	\$ 163.80
8/1/2017	Pizzo, Chris	Meet with A. Rivera (OMB - Contractor), A. Singh, E. O'Neal (Deloitte) to review the status update of the financial/ human resources data submissions for July for the 62 public corporations not reported in PRIFAS.	\$ 546.00	1.2	\$ 655.20
8/1/2017	Pizzo, Chris	Begin drafting outline related to data that will be requested from the pilot agencies for migration to the Zero Based Budgeting process in FY19 to be presented to OMB leadership (J. Marrero - Director).	\$ 546.00	1.2	\$ 655.20
8/1/2017	Singh, Amit	Meet with C. Rosado (OMB) to discuss issues related to spend reporting by agencies outside of budgeted accounts to improve accuracy of monthly budget-to-actual reporting to the PROMESA Oversight Board.	\$ 546.00	1.0	\$ 546.00
8/1/2017	Singh, Amit	Meet with J. Roa (OMB), J. Gabb (Deloitte) and C. Pizzo (Deloitte) to discuss the monthly / quarterly financial reports submitted by each agency in order to meet the financial reporting requirements to the PROMESA Oversight Board.	\$ 546.00	1.6	\$ 873.60
8/1/2017	Singh, Amit	Meet with J. Gabb, C. Pizzo (Deloitte) budget work stream allocation of current tasks.	\$ 546.00	0.4	\$ 218.40
8/1/2017	Singh, Amit	Review public corporations financial systems' information submittal meeting notes from A. Rivera (OMB) for Oversight Board.	\$ 546.00	1.6	\$ 873.60
8/1/2017	Singh, Amit	Meet with J. Doyle, J. Vazquez, J. Gabb, E. O'Neal (Deloitte) to discuss analysis of data by agency, the next steps required for the confidential contingency savings plan.	\$ 546.00	1.1	\$ 600.60
8/1/2017	Singh, Amit	Meeting with A. Rivera (OMB), E. O'Neal, C. Pizzo (Deloitte) to review status of implementing financial reporting, headcount reporting, by Public Corporations with financials outside of PRIFAS.	\$ 546.00	1.2	\$ 655.20
8/1/2017	Singh, Amit	Review of data in confidential contingency savings plan.	\$ 546.00	1.4	\$ 764.40
8/1/2017	Vazquez-Rivera, Jose	Meet with H. Cruz (BDO) to discuss the rosters received from the agencies to be used to assist with analysis related to confidential cost savings initiative.	\$ 585.00	1.2	\$ 702.00
8/1/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB - Contractor) to discuss the timeframe for possible implementation of the confidential cost savings initiative.	\$ 585.00	1.1	\$ 643.50
8/1/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB - Contractor) to discuss issues the agencies are having in providing the required information to be used in analysis and implementation of the confidential cost savings initiative.	\$ 585.00	0.7	\$ 409.50
8/1/2017	Vazquez-Rivera, Jose	Review analysis of expense reduction measures embedded in FY18 budget submission.	\$ 585.00	0.5	\$ 292.50
8/1/2017	Vazquez-Rivera, Jose	Update list of agencies that are expected to visit OMB to provide the necessary information to help evaluate and implement the confidential cost savings initiative.	\$ 585.00	1.2	\$ 702.00



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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Vazquez-Rivera, Jose	Meet with D. Figueroa (OMB) to evaluate the possible implementation of software application to assist with migration to zero based budget.	\$ 585.00	0.7	\$ 409.50
8/1/2017	Velez, Juan	Met with J. Perez (OMB), agency representatives from the Industrial Commission to assess the agencies' compliance with the requested information by OMB.	\$ 366.00	0.6	\$ 219.60
8/1/2017	Velez, Juan	Met with J. Perez (OMB) and representatives from the Department of Education and the Cardiovascular Center Corporation of Puerto Rico & the Caribbean, to assess the agencies' compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	1.1	\$ 402.60
8/1/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Culture Institute to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	1.1	\$ 402.60
8/1/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Puerto Rico Education Council to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	1.3	\$ 475.80
8/1/2017	Velez, Juan	Met with J. Perez (OMB) and M. Marazzi (Statistics Institute) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.6	\$ 219.60
8/2/2017	Doyle, John	Prepare update for J. Marrero (OMB) related to confidential cost savings initiative.	\$ 585.00	0.4	\$ 234.00
8/2/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to discuss next steps for agency interaction related to the confidential cost savings initiative.	\$ 585.00	0.6	\$ 351.00
8/2/2017	Doyle, John	Meet with C. Pizzo, J. Vasquez (Deloitte) to discuss the results of the meeting with Hacienda, OMB, and E&Y regarding freezing TSA (Treasury Single Account) accounts under the General (141) and Federal (111) funds.	\$ 585.00	0.7	\$ 409.50
8/2/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to discuss preparation for weekly scheduled meeting with Oversight Board professionals (E&Y and McKinsey).	\$ 585.00	0.3	\$ 175.50
8/2/2017	Doyle, John	Meet with J. Porepa and S. Panagiotakis (both E&Y) to walk through final FY18 budget expenditure details.	\$ 585.00	0.8	\$ 468.00
8/2/2017	Doyle, John	Call with A. Clark (Deloitte) related to accreditation issues at University of Puerto Rico (UPR) in preparation for discussion with O' Melveny and Rothschild.	\$ 585.00	0.6	\$ 351.00
8/2/2017	Doyle, John	Compile list of questions based on review of 7/21 liquidity report related to certain cash outflows for review with Conway MacKenzie.	\$ 585.00	0.5	\$ 292.50
8/2/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to review latest analysis related to confidential cost savings initiative prior to meeting with Oversight Board.	\$ 585.00	0.3	\$ 175.50

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Doyle, John	Meet with N. Jaresko (Executive Director - PROMESA Oversight Board) and professionals from AAFAF, Hacienda, OMB, O'Melveny, E&Y, Rothschild and McKinsey to discuss the status and projected savings from the contingent confidential cost savings initiative.	\$ 585.00	0.8	\$ 468.00
8/2/2017	Doyle, John	Researched FY18 budget for year-over-year variances to respond to inquiries from Unsecured Creditors Committee financial advisor Zolfo Cooper.	\$ 585.00	0.6	\$ 351.00
8/2/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to discuss updated projection from confidential cost savings initiative.	\$ 585.00	0.7	\$ 409.50
8/2/2017	Doyle, John	Review reconciliation of FY18 Final GPR budget to Fiscal Plan to understand key variances in order to prepare for meeting with Conway MacKenzie.	\$ 585.00	1.1	\$ 643.50
8/2/2017	Doyle, John	Review FY18 Budget controls analysis prepared by A. Singh (Deloitte) to identify any additional areas that could generate unreconciled variances.	\$ 585.00	0.3	\$ 175.50
8/2/2017	Gabb, James	Meet with A. Singh, C. Pizzo (Deloitte) to discuss current agency reporting requirements of spend at the concept code (expense category) level for inclusion in the July Budget-to-Actual analysis.	\$ 546.00	0.9	\$ 491.40
8/2/2017	Gabb, James	Research UPR Fiscal Plan submission.	\$ 546.00	0.2	\$ 109.20
8/2/2017	Gabb, James	Analyze supporting documentation regarding agency reporting information to OMB with respect to current spending levels in comparison to FY18 Budget for use in Budget-to-Actual reporting.	\$ 546.00	2.6	\$ 1,419.60
8/2/2017	Gabb, James	Analyze Zero Based Budget system reports to understand detail of agency reporting to OMB.	\$ 546.00	2.7	\$ 1,474.20
8/2/2017	Gabb, James	Update memo to communicate current agency reporting to Oficina Gerencia Presupuesto (OGP) with issue identification to reflect underlying support information for Zero Based Budget system details.	\$ 546.00	2.2	\$ 1,201.20
8/2/2017	O'Neal, Emma	Met with A. Singh, J. Gabb, D. Saran, J. Wheelock (all Deloitte) to reconcile differences in FY17, FY18 budgets of Transformation sub-agencies in order to understand potential changes implemented by Puerto Rico legislature.	\$ 429.00	0.5	\$ 214.50
8/2/2017	O'Neal, Emma	Create summary report comparing general funds budgeted for University of Puerto Rico in FY17 vs FY18 (0713) budget.	\$ 429.00	0.4	\$ 171.60
8/2/2017	O'Neal, Emma	Review email from J. Roa Martinez (OMB) accompanying budget files for General Fund, Special Appropriations to understand data characteristics/current issues.	\$ 429.00	1.2	\$ 514.80
8/2/2017	O'Neal, Emma	Meet with A. Singh (Deloitte) to discuss issues Hacienda may encounter when FY18 budget is uploaded onto accounting system.	\$ 429.00	1.1	\$ 471.90
8/2/2017	O'Neal, Emma	Reconcile Special Appropriations budget transfer file back to FY18 budget to check data that was sent to Hacienda to be processed onto the accounting system.	\$ 429.00	2.7	\$ 1,158.30
8/2/2017	O'Neal, Emma	Reconcile General Funds budget 'transfer file' against FY18 budget to check data that was sent to Hacienda to be processed onto the accounting system.	\$ 429.00	1.8	\$ 772.20

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	O'Neal, Emma	Create report showing variances between budget transfer files vs FY18 budget by fund to communicate potential issues with budget being uploaded to accounting system.	\$ 429.00	0.3	\$ 128.70
8/2/2017	O'Neal, Emma	Create report showing variances between budget transfer files vs FY18 budget by agency by concept by fund to communicate potential issues with budget being uploaded to accounting system.	\$ 429.00	0.6	\$ 257.40
8/2/2017	O'Neal, Emma	Create report showing variances between budget transfer files vs FY18 budget by concept by fund to communicate potential issues with budget being uploaded to accounting system.	\$ 429.00	0.4	\$ 171.60
8/2/2017	O'Neal, Emma	Create report showing variances between budget transfer files vs FY18 budget by agency by fund to communicate potential issues with budget being uploaded to accounting system.	\$ 429.00	0.3	\$ 128.70
8/2/2017	Pizzo, Chris	Meet with A. Singh, M. Lew, J. Gabb, D. Saran (Deloitte) to discuss status with respect to deadlines for implementation of budget-to-actual reporting / finance transformation initiatives.	\$ 546.00	0.9	\$ 491.40
8/2/2017	Pizzo, Chris	Review the final excel files that track the changes in the final FOMB FY18 budget dated 7/14/17 to the prior FY18 OMB budget version dated 6/5/17 with respect to variance analysis.	\$ 546.00	0.6	\$ 327.60
8/2/2017	Pizzo, Chris	Research answers to due diligence questions provided by Zolfo Cooper (advisors to UCC) related to the FY18 final budget.	\$ 546.00	3.4	\$ 1,856.40
8/2/2017	Pizzo, Chris	Prepare July 27 to August 2 weekly status update related to the FY18 GPR budget work stream to reflect meetings with agencies to obtain surveys and payroll data to understand range of cost savings in the contingent confidential cost savings initiative, and the review of the weekly cash flow report provided by Conway MacKenzie for the week ended 7/21/17 including responding to inquiries from AAFAF, for submission to R. Maldonado (PR – Secretary of Treasury, CFO).	\$ 546.00	0.9	\$ 491.40
8/2/2017	Pizzo, Chris	Draft the Summary of Existing Agency Reporting to OGP memorandum to reflect meeting with J. Roa (OMB Manager) regarding agency financial / headcount reporting.	\$ 546.00	0.6	\$ 327.60
8/2/2017	Pizzo, Chris	Call with J. Gabb, J. Doyle (Deloitte) and M. Sanchez (Conway MacKenzie) to review the reconciliation between the FY18 Fiscal Plan to the Final FY18 Budget.	\$ 546.00	0.7	\$ 382.20
8/2/2017	Singh, Amit	Review files of 2018 budget posted by Hacienda into financial system in order to complete a three-way match of approved, sent to Hacienda, posted by Hacienda budgets.	\$ 546.00	2.1	\$ 1,146.60
8/2/2017	Singh, Amit	Meet with E. O'Neal, J. Gabb, D. Saran, J. Wheelock (all of Deloitte) to reconcile differences in FY17, FY18 budgets of Transformation sub-agencies in order to understand potential changes implemented by Puerto Rico legislature	\$ 546.00	0.5	\$ 273.00
8/2/2017	Singh, Amit	Meet with E. O'Neal to discuss variances between FY18 budget / budget files to be used to process data onto accounting system	\$ 546.00	1.1	\$ 600.60

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Singh, Amit	Meet with M. Lew, C. Pizzo, J. Gabb, D. Saran (Deloitte) to discuss status with respect to deadlines for implementation of budget-to-actual reporting, finance transformation (including timely reporting to Fortaleza leadership on progress), cost reductions related to operational expenses (cancelled contracts, reduced headcount).	\$ 546.00	0.9	\$ 491.40
8/2/2017	Singh, Amit	Meet with A. Rivera (OMB) to review status of system script implementation by agencies to provide financial transactions to OMB.	\$ 546.00	0.7	\$ 382.20
8/2/2017	Singh, Amit	Review of FY17 budget information provided to Transformation agencies in order to determine inconsistencies in data based on which agencies provided explanations of their cost cutting measures.	\$ 546.00	2.8	\$ 1,528.80
8/2/2017	Singh, Amit	Meet with J. Roa (OMB) to discuss availability of budget reports for TSA agencies.	\$ 546.00	0.7	\$ 382.20
8/2/2017	Vazquez-Rivera, Jose	Meet with J. Marrero (OMB - Director), J. Aponte (OMB - Contractor) to discuss OMB's prospective responsibilities in evaluating and implementing the confidential cost savings initiative.	\$ 585.00	1.0	\$ 585.00
8/2/2017	Vazquez-Rivera, Jose	Review template to be provided to the agencies to assess whether the fields included capture the data to evaluate and implement the confidential cost savings initiative.	\$ 585.00	1.1	\$ 643.50
8/2/2017	Vazquez-Rivera, Jose	Review summary document provided by J. Perez (OMB) with a description of the classifications to be used in evaluating and implementing the confidential cost savings initiative.	\$ 585.00	1.8	\$ 1,053.00
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Office of Administration and Transformation of Human Resources (OATRH) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.7	\$ 256.20
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Women's Advocate Office to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.6	\$ 219.60
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and J. Maymo (Horse Racing Industry & Sport Administration - Administrator) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.9	\$ 329.40
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and A. Rivera (Teacher's Retirement System - Executive Director) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.9	\$ 329.40

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and representatives from both the Patient's Advocate Office and the Office of the Commissioner of Municipal Affairs to assess the agencies' compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.6	\$ 219.60
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and M. Hernandez (Police Dept - Superintendent) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.6	\$ 219.60
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Public Corporation for the Supervision and Insurance of Cooperatives (COSSEC) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.6	\$ 219.60
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Roosevelt Roads Corporation to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.5	\$ 183.00
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Parole Board to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.3	\$ 109.80
8/2/2017	Velez, Juan	Met with J. Perez (OMB) and C. Ruiz (State Historic Preservation Office - Executive Director) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.3	\$ 109.80
8/3/2017	Doyle, John	Meet with C. Pizzo, J. Gabb (Deloitte) to analyze variances derived from the reconciliation schedule of the FY18 Fiscal Plan to the FY18 final budget.	\$ 585.00	2.6	\$ 1,521.00
8/3/2017	Doyle, John	Meet with C. Pizzo, J. Vazquez (Deloitte) to discuss requested budgetary actions related to the General Fund and Federal Fund for the fiscal year end 2017.	\$ 585.00	0.7	\$ 409.50
8/3/2017	Doyle, John	Review FY18 Budget Sabana (supporting detail) analysis prepared by E O'Neal (Deloitte) to assess whether agency updates were incorporated.	\$ 585.00	0.6	\$ 351.00
8/3/2017	Doyle, John	Review summary compiled by J. Velez (Deloitte) regarding confidential cost savings initiative meetings between OMB and agencies to assess whether information was captured.	\$ 585.00	0.4	\$ 234.00
8/3/2017	Doyle, John	Call with J. Gabb, C. Pizzo, J. Vazquez (Deloitte), M. Sanchez (Conway MacKenzie) to review the reconciliation between the FY18 Fiscal Plan and the final FY18 Budget.	\$ 585.00	0.7	\$ 409.50
8/3/2017	Doyle, John	Meet with J. Aponte (OMB - Director) to review FY18 budget issues raised by E&Y during review of final FY18 budget resolution files.	\$ 585.00	1.0	\$ 585.00

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Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Gabb, James	Update reconciliation of Fiscal Plan to FY18 Budget for updates related to agency-provided data per request of AAFAF.	\$ 546.00	0.3	\$ 163.80
8/3/2017	Gabb, James	Call with M. Sanchez (Conway) A. Mendez (AAFAF) J. Doyle, C. Pizzo, C. Vasquez (Deloitte) to discuss FY18 Budget to Fiscal Plan reconciliation.	\$ 546.00	0.7	\$ 382.20
8/3/2017	Gabb, James	Update FY18 Budget to Fiscal Plan reconciliation to reflect changes discussed on conference call with AAFAF / Conway.	\$ 546.00	2.2	\$ 1,201.20
8/3/2017	Gabb, James	Meet with J. Doyle C. Pizzo C. Vasquez (Deloitte) to discuss changes to FY18 Budget to Fiscal Plan reconciliation.	\$ 546.00	2.4	\$ 1,310.40
8/3/2017	Gabb, James	Call with J Porepa (EY) J. Aponte (OGP) C. Pizzo (Deloitte) to discuss freezing of Fund 111 / 141 expenses as well as Special Revenue Fund expenses.	\$ 546.00	0.9	\$ 491.40
8/3/2017	Gabb, James	Meet with C. Pizzo and A. Singh (both Deloitte) to discuss memo regarding agency reporting (spend by category, headcount) to OMB for comparison to FY18 budget amounts.	\$ 546.00	0.5	\$ 273.00
8/3/2017	Gabb, James	Revise OMB memo to be sent to agencies to obtain information (monthly reporting on spending by account type, monthly headcount changes, and quarterly savings with respect to executive orders) for reporting to the PROMESA Oversight Board.	\$ 546.00	1.3	\$ 709.80
8/3/2017	Gabb, James	Analyze third party reconciliation bridge between Fiscal Plan to FY18 Budget.	\$ 546.00	0.8	\$ 436.80
8/3/2017	Gabb, James	Meet with J. Doyle, J. Vasquez, C. Pizzo, and A. Singh (all Deloitte) to discuss Joint Resolution Fund (111) / Special Appropriations Fund (141) expense freezes.	\$ 546.00	0.7	\$ 382.20
8/3/2017	O'Neal, Emma	Draft memorandum to accompany budget transfer file reconciliation explaining key variances between the two data sets, to be provided to OMB.	\$ 429.00	0.9	\$ 386.10
8/3/2017	O'Neal, Emma	Prepare analysis reconciling FY18 budget Sabana (file with underlying detail at agency-level) to snapshot from Hacienda accounting system (PRIFAS), to understand whether budget changes have been loaded into system.	\$ 429.00	2.1	\$ 900.90
8/3/2017	O'Neal, Emma	Research special resolutions released by OMB in prior years (2015, 2016) to reference against financial data provided by OMB relating to these years.	\$ 429.00	0.6	\$ 257.40
8/3/2017	O'Neal, Emma	Prepare analysis consolidating employee data from individual agency rosters into one master file to facilitate a comparison between this data set and other sources of employee data.	\$ 429.00	1.0	\$ 429.00
8/3/2017	Pizzo, Chris	Prepare the reconciliation of the FY18 Fiscal Plan to the FY18 budget as requested by the Puerto Rico Fiscal Agency & Financial Advisory Authority.	\$ 546.00	1.1	\$ 600.60
8/3/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb (Deloitte) to analyze the reconciliation schedule of the FY18 Fiscal Plan to the FY18 final budget.	\$ 546.00	2.6	\$ 1,419.60
8/3/2017	Pizzo, Chris	Call with J. Gabb (Deloitte), J. Aponte (OMB - Consultant), R. Goderich (Hacienda), and J. Porepa (E&Y) to discuss status of freezing certain accounts within the GPR's General Fund in conjunction with recent legislation.	\$ 546.00	1.1	\$ 600.60

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Pizzo, Chris	Attend status update meeting with J. Doyle, and J. Vasquez (both Deloitte) to discuss the key steps discussed during meeting with Hacienda, OMB, and E&Y regarding freezing certain accounts within the GPR's General Fund (141) to comply with recent legislation.	\$ 546.00	0.7	\$ 382.20
8/3/2017	Pizzo, Chris	Draft the presentation deck related to Zero Based Budgeting to be presented to Office of Management / Budget.	\$ 546.00	1.9	\$ 1,037.40
8/3/2017	Singh, Amit	Meet with C. Pizzo, J. Gabb and J. Doyle (Deloitte) to discuss the items and analyses needed to reconcile the FY18 Budget to the FY18 Fiscal Plan.	\$ 546.00	0.5	\$ 273.00
8/3/2017	Singh, Amit	Review document outlining the financial reporting accounting software being used by non-PRIFAS (GPR PeopleSoft Software) corporations to understand how to consolidate into budget-to-actual reporting.	\$ 546.00	1.6	\$ 873.60
8/3/2017	Singh, Amit	Meet with J. Doyle, J. Vasquez, C. Pizzo, J. Gabb (Deloitte) to discuss implementation of expense freezes on Fund 111 (Federal Funds) and Fund 141 (General Funds) per legislation.	\$ 546.00	0.7	\$ 382.20
8/3/2017	Singh, Amit	Prepare analysis to compare the July GPR Budget detail file (Sabana), the General Resolution budget, the Special Appropriations budget sent by OMB to Hacienda to identify variances.	\$ 546.00	2.7	\$ 1,474.20
8/3/2017	Singh, Amit	Prepare list of open questions related to the concept codes (expense categories) that were used in the budget files sent to Hacienda but were not found in the budget reports.	\$ 546.00	2.1	\$ 1,146.60
8/3/2017	Singh, Amit	Meet with J. Roa (OMB) to discuss open questions related to Concept Codes not identified in the budget reports but included in files sent to Hacienda.	\$ 546.00	0.8	\$ 436.80
8/3/2017	Steinway, Jon	Call with J. Doyle (Deloitte) to discuss presentation materials related to the ongoing assessment of the contingent confidential cost savings initiative and the additional tax revenue initiatives being considered for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) and F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 366.00	0.2	\$ 73.20
8/3/2017	Vazquez-Rivera, Jose	Call with J. Gabb, C. Pizzo, J. Doyle (Deloitte), M. Sanchez (Conway MacKenzie) to review the reconciliation between the FY18 Fiscal Plan and the final FY18 Budget.	\$ 585.00	0.7	\$ 409.50
8/3/2017	Vazquez-Rivera, Jose	Meet with H. Cruz (BDO) to discuss deficiencies found in the information received from the agencies to be used in the assessment and implementation of the confidential cost savings initiative.	\$ 585.00	1.1	\$ 643.50
8/3/2017	Vazquez-Rivera, Jose	Review analysis that compares the July budget to the FY18 budget file sent to Hacienda to identify significant variances.	\$ 585.00	0.6	\$ 351.00
8/3/2017	Vazquez-Rivera, Jose	Review document with a summary of the data pending to be received by agency to be used assessment and implementation of the confidential cost savings initiative.	\$ 585.00	1.1	\$ 643.50



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Vazquez-Rivera, Jose	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), H. Marquez, R. Ferraro (Deloitte) to review updates related to the confidential cost savings initiative, tax revenue initiatives, and consolidation efforts within the government right-sizing transformation initiatives.	\$ 585.00	1.5	\$ 877.50
8/3/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (OMB - Deputy Director) to discuss changes made by OMB to the process being used by the agencies to submit the requisite information to be used in the assessment and implementation of the confidential cost savings initiative.	\$ 585.00	0.7	\$ 409.50
8/3/2017	Velez, Juan	Met with J. Perez (OMB) and representatives from both the Permit Management Office (OIGPe) and the Company for the Integral Development of Cantera's Peninsula to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	1.1	\$ 402.60
8/3/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Fine Arts Center Corporation to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.7	\$ 256.20
8/3/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Farm Insurance Corporation to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.6	\$ 219.60
8/3/2017	Velez, Juan	Met with J. Perez (OMB), A. Waldemar (Department of Sports & Recreation - Secretary) and H. Torres (Emergency Medical Services Corps - Director) to assess the agencies' compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.9	\$ 329.40
8/3/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Industrial Tax Exemption Office to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.3	\$ 109.80
8/3/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Aqueduct & Sewer Authority to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.9	\$ 329.40
8/4/2017	Blair, Kirk	Meet with J. Doyle (Deloitte) to discuss the possibility of implementing the contingent cost savings initiative, including the types of analyses needed to validate the projected savings, and the steps that will need to be taken to meet the implementation directives of the PROMESA Oversight Board.	\$ 621.00	1.2	\$ 745.20

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Date	Professional	Description	Rate	Hours	Fees
8/4/2017	Doyle, John	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss current status of data collection from agencies to assess the impact of the contingent confidential cost savings initiative.	\$ 585.00	0.6	\$ 351.00
8/4/2017	Doyle, John	Review encumbrance report compiled by Hacienda to assess whether funds allocated to specific initiatives / programs have been accurately included.	\$ 585.00	1.7	\$ 994.50
8/4/2017	Doyle, John	Call with S. Uhland, S. Pak (O'Melveny), C. Vitters, A. Clark (Deloitte), D. Mondell (Rothschild) to discuss issues related to UPR.	\$ 585.00	0.6	\$ 351.00
8/4/2017	Doyle, John	Draft updated response in response to inquiries from the Unsecured Creditors Committee advisor (Zolpho Cooper) related to the FY18 budget submission.	\$ 585.00	0.5	\$ 292.50
8/4/2017	Doyle, John	Call with J. Aponte (OMB - Contractor) to review draft responses to Zolfo Cooper (Advisor for Unsecured Creditors Committee) related to budget expenditures and reserve contingency.	\$ 585.00	0.8	\$ 468.00
8/4/2017	Gabb, James	Analyze updated third party reconciliation of FY18 Budget to Fiscal Plan.	\$ 546.00	2.2	\$ 1,201.20
8/4/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss analysis showing fixed/variable costs required for Zero Based Budgeting presentation	\$ 429.00	0.3	\$ 128.70
8/4/2017	O'Neal, Emma	Review analysis prepared by J. Gabb (Deloitte) comparing headcount in RHUM to headcount in agency rosters to understand which employee categories have been included	\$ 429.00	0.4	\$ 171.60
8/4/2017	O'Neal, Emma	Prepare analysis comparing employee data in RHUM (GPR Employee Database) with roster information for the Planning Board Agency, to highlight those employees on roster but not in RHUM for contingent confidential cost savings initiative.	\$ 429.00	2.7	\$ 1,158.30
8/4/2017	O'Neal, Emma	Prepare analysis comparing employee data in RHUM (GPR Employee Database) with roster information for Commonwealth Election Commission Agency, to highlight those employees on roster but not in RHUM for contingent confidential cost savings initiative.	\$ 429.00	2.3	\$ 986.70
8/4/2017	O'Neal, Emma	Prepare analysis comparing employee data in RHUM with roster information for Dept of Justice, to highlight those employees on roster but not in RHUM for contingent confidential cost savings initiative.	\$ 429.00	1.7	\$ 729.30
8/4/2017	O'Neal, Emma	Create consolidated summary report for Planning Board Agency and Commonwealth Election Commission Agency showing discrepancies between RHUM (GPR Employee Database) and Agency-provided rosters to be provided to OMB leadership (J. Marrero / R. Maldonado) to address with agency leadership.	\$ 429.00	1.4	\$ 600.60
8/4/2017	O'Neal, Emma	Update analysis comparing RHUM / Roster agency data to include a summary reconciliation between the two data sets	\$ 429.00	0.4	\$ 171.60
8/4/2017	Pizzo, Chris	Prepare the Executive Summary for the Zero Based Budgeting deck to be presented to Office of Management / Budget.	\$ 546.00	2.0	\$ 1,092.00

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Date	Professional	Description	Rate	Hours	Fees
8/4/2017	Pizzo, Chris	Prepare the Implementation Section of the Zero Based Budgeting deck to be presented to Office of Management / Budget.	\$ 546.00	2.1	\$ 1,146.60
8/4/2017	Pizzo, Chris	Prepare the Overview of Zero Based Budgeting section of the Zero Based Budgeting deck to be presented to Office of Management / Budget.	\$ 546.00	0.9	\$ 491.40
8/4/2017	Singh, Amit	Prepare draft issues list for the zero-base budgeting process document based on review of state government implemented zero-base budgeting case studies.	\$ 546.00	2.6	\$ 1,419.60
8/4/2017	Singh, Amit	Prepare analysis to compare encumbered balances by concept code (expense category) as of Fiscal Year End (June-30) with balances as of August-3 from information provided by Hacienda to understand percentage of budgeted amounts allocated out.	\$ 546.00	2.6	\$ 1,419.60
8/4/2017	Singh, Amit	Draft discussion agenda for requested meeting with Osvaldo (OMB) regarding anomalies in the Program, Concept, Semester information for non-PRIFAS agencies that was sent to Hacienda.	\$ 546.00	0.9	\$ 491.40
8/4/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Elderly & Retired People Advocate Office to asses the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.6	\$ 219.60
8/4/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Economic Development Bank to asses the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.7	\$ 256.20
8/4/2017	Velez, Juan	Met with J. Perez (OMB) and representatives from both the University of Puerto Rico (UPR) and the State Insurance Fund Corporation to asses the agencies' compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	1.1	\$ 402.60
8/4/2017	Velez, Juan	Met with J. Perez (OMB) and representative from the Office of the Governor (Fortaleza) to asses the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	0.6	\$ 219.60
8/7/2017	Doyle, John	Meet with J. Aponte (OMB) to discuss July 2017 budget reports compiled in connection with required PROMESA reporting.	\$ 585.00	0.7	\$ 409.50
8/7/2017	Doyle, John	Meet with J. Gabb (Deloitte) to review FY18 Fiscal Plan reconciliation provided by third party.	\$ 585.00	1.3	\$ 760.50
8/7/2017	Doyle, John	Meet with A. Shrestha, A. Clark, C. Vitters (Deloitte), S. Pak (Rothschild), S. Uhland (O'Melveny) to discuss update related to accreditation status of the University of Puerto Rico (UPR).	\$ 585.00	0.4	\$ 234.00
8/7/2017	Doyle, John	Review updated system analysis in connection with confidential cost savings initiative.	\$ 585.00	0.6	\$ 351.00
8/7/2017	Doyle, John	Review zero based budgeting training program developed for OMB managers.	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Description	Rate	Hours	Fees
8/7/2017	Gabb, James	Prepared revised version of short form Fiscal Plan to Budget reconciliation developed by third party for AAFAF.	\$ 546.00	1.8	\$ 982.80
8/7/2017	Gabb, James	Prepare summary comparison of RHUM system headcount / salary information to budget detail from OMB.	\$ 546.00	2.1	\$ 1,146.60
8/7/2017	Pizzo, Chris	Draft Zero Based Budgeting presentation, including data to be requested from pilot agencies.	\$ 546.00	0.3	\$ 163.80
8/7/2017	Pizzo, Chris	Create four-page draft summary of the zero based budgeting process to be presented to Office of Management / Budget.	\$ 546.00	1.9	\$ 1,037.40
8/7/2017	Singh, Amit	Prepare analysis identifying the concept codes (expense categories) with the highest percentage of encumbered balances as of Aug-3 based on reports provided by Hacienda.	\$ 546.00	1.2	\$ 655.20
8/8/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to review liquidity report summary for week-ending July-28 and budget reporting details.	\$ 585.00	0.7	\$ 409.50
8/8/2017	Doyle, John	Review proposed OMB timeline provided by J. Aponte (OMB - Contractor) related to zero based budget reporting migration.	\$ 585.00	0.5	\$ 292.50
8/8/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to discuss status of agency surveys related to confidential cost saving initiative.	\$ 585.00	0.6	\$ 351.00
8/8/2017	Doyle, John	Meet with J. Aponte (OMB - contractor) to review draft budget transfer guidelines for FY18 and their impact on budget-to-actual reporting.	\$ 585.00	1.1	\$ 643.50
8/8/2017	Doyle, John	Call with A. Shrestha, T. Hurley (Deloitte), S. Uhland (O' Melveny) to discuss University of Puerto Rico (UPR) accreditation issues.	\$ 585.00	0.5	\$ 292.50
8/8/2017	Doyle, John	Review RHUM (GPR Employee Database) data versus FY18 budget payroll analysis to identify significant variances.	\$ 585.00	2.1	\$ 1,228.50
8/8/2017	Doyle, John	Review July budget-to-actual reports summarized for agencies by OMB to assess reported by agencies data.	\$ 585.00	1.5	\$ 877.50
8/8/2017	Gabb, James	Updated comparison of detail RHUM system headcount / salary information to budget detail from OMB.	\$ 546.00	2.9	\$ 1,583.40
8/8/2017	Gabb, James	Meet with A. Singh (Deloitte) to discuss reconciliation process and status to identify variances between RHUM (GPR Employee Database) headcounts to headcounts provided by agencies for contingent confidential cost savings initiative.	\$ 546.00	0.6	\$ 327.60
8/8/2017	Gabb, James	Prepared updated comparison of detail RHUM system to budget detail from OMB based on changes suggested by A. Singh.	\$ 546.00	2.9	\$ 1,583.40
8/8/2017	Gabb, James	Meet with J. Doyle Deloitte to discuss prospective issues and remediation of variances identified when reconciling RHUM (GPR Employee Database) headcounts to agency-provided rosters for the contingent confidential cost savings initiative.	\$ 546.00	0.3	\$ 163.80
8/8/2017	Gabb, James	Analyzed July 2017 actual spending (across all General Fund agencies and account types) to FY18 Budget spending obtained from OMB to prepare summary analysis for reporting budget-to-actuals to PROMESA Oversight Board.	\$ 546.00	2.9	\$ 1,583.40

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Date	Professional	Description	Rate	Hours	Fees
8/8/2017	Pizzo, Chris	Meet with J. Gabb, A. Singh (both of Deloitte) to discuss additional information to include in Zero Based Budgeting Management Presentation.	\$ 546.00	0.3	\$ 163.80
8/8/2017	Pizzo, Chris	Analyze weekly cash flow report for the week ended 7/28/17.	\$ 546.00	1.9	\$ 1,037.40
8/8/2017	Pizzo, Chris	Draft comments to weekly cash flow report for week ended 7/28/17.	\$ 546.00	1.9	\$ 1,037.40
8/8/2017	Pizzo, Chris	Analyze the OMB report on estimated July 2017 spending to compare to budgeted amounts.	\$ 546.00	1.1	\$ 600.60
8/8/2017	Pizzo, Chris	Analyze the client prepared chart related to the FY18 budget to actual financial reporting process in order to provide comments to the client on the proposed timeline.	\$ 546.00	0.8	\$ 436.80
8/8/2017	Pizzo, Chris	Analyze the client prepared chart related to the FY19 budget preparation in order to provide comments to the client on the proposed timeline.	\$ 546.00	0.8	\$ 436.80
8/8/2017	Pizzo, Chris	Analyze the comparison of monthly salaries by agency in RHUM (payroll system) to the final budget file dated 7/13/17 in order to understand the agencies that contained variances.	\$ 546.00	0.3	\$ 163.80
8/8/2017	Singh, Amit	Meet with J. Gabb, C. Pizzo (Deloitte) to discuss additional information that needs to be included in zero-base budget process document.	\$ 546.00	0.3	\$ 163.80
8/8/2017	Singh, Amit	Prepare comparison of the RHUM, Sabana payroll reports to understand if Objects are consistently used in both reports.	\$ 546.00	2.8	\$ 1,528.80
8/8/2017	Singh, Amit	Update analysis of Special Resolution Fund (General Funds) budget posted in PRIFAS as compared to the FY18 GPR Budget Detail (Sabana) budget report provided by OMB.	\$ 546.00	2.6	\$ 1,419.60
8/8/2017	Singh, Amit	Meet with J. Doyle (Deloitte) to review the encumbrances analysis in order to identify open questions to ask Hacienda.	\$ 546.00	0.3	\$ 163.80
8/8/2017	Singh, Amit	Meet with J. Gabb (Deloitte) to discuss strategy for classification of payroll within the RHUM (GPR Employee Database) and the OMB reports.	\$ 546.00	0.6	\$ 327.60
8/8/2017	Singh, Amit	Update analysis of the Special Appropriations (AE) Fund budget posted in PRIFAS (GPR PeopleSoft Accounting System) as compared to the FY18 GPR Budget Detail (Sabana) budget report provided by OMB.	\$ 546.00	1.4	\$ 764.40
8/9/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to discuss latest progress update on obtaining the data needed for the confidential cost savings initiative.	\$ 585.00	0.4	\$ 234.00
8/9/2017	Doyle, John	Review updated FY18 budget report to compare with sabana (budget detail files) compiled by J. Gabb (Deloitte) to check whether changes discussed with OMB were included.	\$ 585.00	0.6	\$ 351.00
8/9/2017	Doyle, John	Meet with C. Pizzo, J. Gabb, A Singh (Deloitte) to review the variance analysis that compares the final approved FY18 budget to outputs from the PRIFAS (financial accounting system) to identify corrections at the agency level.	\$ 585.00	0.6	\$ 351.00

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/9/2017	Doyle, John	Meet with J. Gabb and C. Pizzo (Deloitte) to discuss variances in FY18 Budget reporting caused by technical processing issues in OMB's financial systems.	\$ 585.00	0.4	\$ 234.00
8/9/2017	Doyle, John	Meet with C. Pizzo, J. Gabb, A. Singh (Deloitte) to discuss the agency financial information reporting package to be sent to OMB each month, including recommendations for improvement.	\$ 585.00	1.3	\$ 760.50
8/9/2017	Doyle, John	Meet with J. Aponte (OMB - Director) to review proposed timeline for FY18 Reporting and FY19 Budgeting process.	\$ 585.00	0.4	\$ 234.00
8/9/2017	Doyle, John	Meet with C. Pizzo, J. Gabb, A. Singh (Deloitte) to discuss the analysis of the July actual financial reporting provided by J. Aponte (OMB - Contractor).	\$ 585.00	0.6	\$ 351.00
8/9/2017	Doyle, John	Meet with C. Pizzo, J. Gabb, A. Singh (Deloitte) to review the variance analysis compiled in comparing budget data loaded into PRIFAS (GPR Financial System) compared to budget data in Sabana (GPR Budget Detail File) for Federal Fund (111).	\$ 585.00	0.7	\$ 409.50
8/9/2017	Doyle, John	Review July variance analysis compiled by J. Gabb (Deloitte) in advance of providing to OMB leadership for budget-to-actual reporting.	\$ 585.00	0.5	\$ 292.50
8/9/2017	Doyle, John	Meet with J. Aponte (OMB) to review July budget v actual financial performance, including discussion of variances.	\$ 585.00	0.6	\$ 351.00
8/9/2017	Doyle, John	Review reconciliation analysis of special appropriations between FY17 and FY18 to identify variances.	\$ 585.00	0.4	\$ 234.00
8/9/2017	Doyle, John	Meet with J. Aponte (OMB - Deputy Director) to review compiled list of requested budget transfers by the agencies.	\$ 585.00	0.3	\$ 175.50
8/9/2017	Doyle, John	Meet with J. Porepa and S. Panagiotakis (both E&Y) to review FY17 end of year encumbrance analysis.	\$ 585.00	1.4	\$ 819.00
8/9/2017	Gabb, James	Meet with A. Singh C. Pizzo V. Soren (Deloitte) to discuss assessment of budget system requirements for OMB.	\$ 546.00	1.0	\$ 546.00
8/9/2017	Gabb, James	Meet with J. Doyle C. Pizzo A. Singh (Deloitte) to discuss July actual expense information provided by OMB / analyzed by J. Gabb.	\$ 546.00	0.6	\$ 327.60
8/9/2017	Gabb, James	Meet with J. Doyle C. Pizzo A. Singh (Deloitte) to discuss memo on agency information reporting package to OMB with shortfalls / recommendations.	\$ 546.00	1.3	\$ 709.80
8/9/2017	Gabb, James	Meet with J. Doyle C. Pizzo A. Singh (Deloitte) to review PRIFAS comparison with GPR Budget Detail (Sabana file) for Joint Resolution Fund (111).	\$ 546.00	0.7	\$ 382.20
8/9/2017	Gabb, James	Meet with J. Doyle C. Pizzo A. Singh (Deloitte) to discuss differences in budget reporting due to three activities being performed simultaneously by OMB.	\$ 546.00	0.4	\$ 218.40
8/9/2017	Gabb, James	Updated analysis of July actual expense information based on commentary from meeting with J. Doyle.	\$ 546.00	2.9	\$ 1,583.40
8/9/2017	Gabb, James	Updated memo of information reporting packages submitted to OMB based on comments from J. Doyle (Deloitte).	\$ 546.00	2.9	\$ 1,583.40
8/9/2017	Hurley, Timothy	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to identify entities that are subject to oversight from the PROMESA Board.	\$ 621.00	0.2	\$ 124.20

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**FY18 GPR Budget**

Date	Professional	Description	Rate	Hours	Fees
8/9/2017	Hurley, Timothy	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting) to walk through latest schedules outlining financial statements for previous fiscal year.	\$ 621.00	0.2	\$ 124.20
8/9/2017	Pizzo, Chris	Prepare August 3 to August 9 weekly status update related to the FY18 GPR budget work stream to reflect the budget-to-actual spend analysis as of July 17 to assess potential variances at agency-level, and the revisions to the reconciliation analysis to bridge the Final FY18 GPR Budget to Fiscal Plan as requested by AAFAF, for submission to R. Maldonado (PR – Secretary of Treasury, CFO).	\$ 546.00	1.1	\$ 600.60
8/9/2017	Pizzo, Chris	Attend meeting with J. Doyle, J. Gabb, A. Singh (all from Deloitte) to discuss the differences between the PRIFAS budget to the Sabana budget at the concept level for each agency.	\$ 546.00	0.6	\$ 327.60
8/9/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, A. Singh (Deloitte) to discuss the agency financial information reporting package sent to OMB each month, including recommended improvements.	\$ 546.00	1.3	\$ 709.80
8/9/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb and A. Singh (Deloitte) to discuss the analysis of the July actual financial reporting provided by OMB.	\$ 546.00	0.6	\$ 327.60
8/9/2017	Pizzo, Chris	Meet with V. Soran, J. Gabb, A. Singh (Deloitte) to discuss the assessment of the budgeting software systems, including implementation timeline required by OMB.	\$ 546.00	1.0	\$ 546.00
8/9/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, and A. Singh (all Deloitte) to review the comparison of the budget data loaded into PRIFAS with the budget data in the Sabana (GPR Budget detail file) for the GPR General Fund (141).	\$ 546.00	0.7	\$ 382.20
8/9/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss the analysis of the July actual financial reporting provided by OMB.	\$ 546.00	0.6	\$ 327.60
8/9/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss the agency financial information reporting package sent to OMB each month, including recommended improvements.	\$ 546.00	1.3	\$ 709.80
8/9/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, and C. Pizzo (Deloitte) to review the comparison of budget data posted in PRIFAS (GPR PeopleSoft System) compared to budget data in Sabana (GPR FY18 Budget Detail File) for Federal Funds.	\$ 546.00	0.7	\$ 382.20
8/9/2017	Singh, Amit	Meet with V. Soran, J. Gabb, C. Pizzo (Deloitte) to discuss the assessment of the budgeting software systems, including implementation timeline required by OMB.	\$ 546.00	1.0	\$ 546.00
8/9/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss the differences between the PRIFAS budget to the Sabana budget at the concept level for each agency.	\$ 546.00	0.6	\$ 327.60
8/9/2017	Singh, Amit	Prepare analysis comparing PRIFAS (GPR PeopleSoft Accounting System) with FY18 GPR Budget detail (Sabana) report for all the agencies that have variances in either Agency, Concept Code (Expense Category) or Program code in the General Resolutions (RC) portion of the General Fund.	\$ 546.00	2.1	\$ 1,146.60



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/9/2017	Singh, Amit	Prepare analysis comparing PRIFAS (GPR PeopleSoft Accounting System) with FY18 GPR Budget detail (Sabana) report for all the agencies that have variances in either Agency, Concept Code (Expense Category) or Program code in the Special Appropriations (AE) portion of the General Fund.	\$ 546.00	1.7	\$ 928.20
8/10/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss adjustments made to reconciliation of Fiscal Plan to FY18 budget.	\$ 585.00	0.5	\$ 292.50
8/10/2017	Doyle, John	Meet with J. Aponte (OMB) and N. Tavera (Dataworks) to discuss proposed enhancements to OMB budget to actual reporting systems to streamline financial reporting cadence.	\$ 585.00	0.8	\$ 468.00
8/10/2017	Doyle, John	Meet with J. Gabb (Deloitte), J. Aponte (OMB - Contractor) to review reconciliation of Fiscal Plan to FY18 budget.	\$ 585.00	1.2	\$ 702.00
8/10/2017	Doyle, John	Meet with B. Biggio (Conway MacKenzie) to review the Fiscal Plan to FY18 budget reconciliation analysis.	\$ 585.00	0.6	\$ 351.00
8/10/2017	Doyle, John	Meet with J. Gabb and C. Pizzo (Deloitte) to review edits to reconciliation of Fiscal Plan to FY18 Budget.	\$ 585.00	0.5	\$ 292.50
8/10/2017	Doyle, John	Review analysis pf actual vs. budgeted July labor costs to identify key areas of variance in preparation of meeting with J. Aponte (OMB - Director)	\$ 585.00	1.2	\$ 702.00
8/10/2017	Doyle, John	Call with C. Pizzo, J. Gabb (Deloitte), B. Biggio (Conway MacKenzie) to walk through the changes made to the FY18 Fiscal Plan to final FY18 budget reconciliation analysis.	\$ 585.00	1.1	\$ 643.50
8/10/2017	Doyle, John	Review PAYGO (Pension) analysis of FY18 budget allocated by Fund prepared by OMB to assess whether key items had been incorporated Fiscal Plan to FY18 budget reconciliation.	\$ 585.00	1.7	\$ 994.50
8/10/2017	Doyle, John	Review reconciliation prepared by OMB to incorporate budget resolutions 186 (Operating Budget for Agencies) and 187 (Special Appropriations) to assess completeness in response to inquiry from E&Y.	\$ 585.00	0.6	\$ 351.00
8/10/2017	Gabb, James	Prepare analysis of budget to fiscal plan reconciliation documents for meeting with J. Aponte (OMB).	\$ 546.00	0.5	\$ 273.00
8/10/2017	Gabb, James	Meet with J. Doyle (Deloitte) J. Aponte (OMB) to discuss updates made to Fiscal Plan to Budget reconciliation.	\$ 546.00	0.8	\$ 436.80
8/10/2017	Gabb, James	Meet with J. Doyle C. Pizzo A. Singh (all of Deloitte) to discuss status of budget workstreams / payroll analyses / budget to actual reporting.	\$ 546.00	0.4	\$ 218.40
8/10/2017	Gabb, James	Prepare for meeting with M. Sanchez (Conway) A. Mendez (AAFAF) to discuss changes made to Fiscal Plan to Budget reconciliation.	\$ 546.00	1.2	\$ 655.20
8/10/2017	Gabb, James	Meet with M. Sanchez / B. Biggio (Conway) with J. Doyle / C. Pizzo (both of Deloitte) to discuss potential changes to Fiscal Plan to Budget reconciliation.	\$ 546.00	1.1	\$ 600.60
8/10/2017	Gabb, James	Update Fiscal Plan to Budget reconciliation to reflect changes, including analysis of significant outstanding savings amounts.	\$ 546.00	2.9	\$ 1,583.40
8/10/2017	Gabb, James	Prepare updated schedule of rosters to summary of agency meetings provided by J Roa (OMB).	\$ 546.00	1.8	\$ 982.80
8/10/2017	Gabb, James	Prepare update with questions to discuss revised Fiscal Plan to FY18 Budget reconciliation.	\$ 546.00	0.7	\$ 382.20

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/10/2017	Pizzo, Chris	Prepare analysis of the rosters report to understand what agencies have yet to report headcount data to help reconcile with the amounts in the FY18 GPR Budget for payroll.	\$ 546.00	1.1	\$ 600.60
8/10/2017	Pizzo, Chris	Analyze the supporting workpapers to the reconciliation of the FY18 Fiscal Plan to the FY18 budget in preparation for the call with Conway MacKenzie.	\$ 546.00	0.8	\$ 436.80
8/10/2017	Pizzo, Chris	Attend conference call with J. Doyle, J. Gabb (both from Deloitte) and B. Biggio (Conway MacKenzie) to discuss potential revisions to the reconciliation of the FY18 Fiscal Plan to the FY18 budget.	\$ 546.00	1.1	\$ 600.60
8/10/2017	Pizzo, Chris	Draft responses related to the general fund payroll in the FY18 Fiscal Plan compared to the FY18 budget, in response to E&Y due diligence inquiries related to the FY18 budget submission.	\$ 546.00	1.7	\$ 928.20
8/10/2017	Pizzo, Chris	Research employer pension contributions in the FY18 Fiscal Plan compared to the FY18 budget to understand the variances.	\$ 546.00	2.2	\$ 1,201.20
8/10/2017	Pizzo, Chris	Analyze the comparison of payroll as reported in RHUM to the payroll as indicated in the final Sabana budget file dated 7/13/17.	\$ 546.00	0.4	\$ 218.40
8/10/2017	Singh, Amit	Prepare analysis of 2017 budget compared to 2018 budget for differences in Payroll Concept for RC Fund only.	\$ 546.00	1.6	\$ 873.60
8/10/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss status of budget workstreams / payroll analyses / budget to actual reporting.	\$ 546.00	0.4	\$ 218.40
8/10/2017	Singh, Amit	Review the Mobilization Measurement Requirements provided by the Transformation Team to identify overlaps, gaps with Budget workstream.	\$ 546.00	0.8	\$ 436.80
8/10/2017	Singh, Amit	Review details underlying the PayGo budget provided by J. Aponte (OMB) for agency level analysis.	\$ 546.00	1.4	\$ 764.40
8/10/2017	Singh, Amit	Review reconciliation of the fiscal plan budget to the approved general fund budget, with the supporting source data to identify differences with Deloitte bridge analysis.	\$ 546.00	1.2	\$ 655.20
8/10/2017	Singh, Amit	Review PREPA Fiscal Plan submitted to FOMB for certification to compare with Budget in Sabana report.	\$ 546.00	2.6	\$ 1,419.60
8/10/2017	Velez, Juan	Met with J. Perez (OMB), agency representatives from the Department of Consumer Affairs to assess the agencies' compliance with the requested information by OMB.	\$ 366.00	1.6	\$ 585.60
8/10/2017	Velez, Juan	Met with J. Perez (OMB) and A. Montanez (Veterans Advocate Office) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	1.3	\$ 475.80
8/11/2017	Doyle, John	Participate in meeting with J. Marrero (OMB - Director) to provide status update of fiscal plan to FY18 budget reconciliation with new updates being requested by Oversight Board.	\$ 585.00	0.9	\$ 526.50
8/11/2017	Doyle, John	Review list of inquiries relating to Fiscal Plan to FY18 budget reconciliation to identify which would need further detail from agencies.	\$ 585.00	0.7	\$ 409.50

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/11/2017	Doyle, John	Review consolidated agency employee payroll system information provided by OMB to assess how it can be leveraged in developing a standard payroll roster for FY18 reporting and FY19 Budget compilation.	\$ 585.00	1.8	\$ 1,053.00
8/11/2017	Doyle, John	Review an updated reconciliation of the Fiscal Plan to the FY18 Budget prepared by J. Gabb (Deloitte) to assess whether key changes had been made.	\$ 585.00	1.5	\$ 877.50
8/11/2017	Gabb, James	Prepare detailed listing of agencies without FY17 Budgets to reflect changes in payroll expenses within the FY18 Budget.	\$ 546.00	2.9	\$ 1,583.40
8/11/2017	Gabb, James	Prepare responses to questions raised in relation to Fiscal Plan to Budget reconciliation.	\$ 546.00	1.4	\$ 764.40
8/11/2017	Pizzo, Chris	Analyze the revised reconciliation between the FY18 Fiscal Plan to the FY18 final budget based on requests for revisions to the schedule.	\$ 546.00	1.1	\$ 600.60
8/11/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) regarding the revised reconciliation between the FY18 Fiscal Plan to the FY18 final budget based on requests for revisions to the schedule.	\$ 546.00	0.3	\$ 163.80
8/11/2017	Pizzo, Chris	Call with A. Singh (Deloitte) regarding the revised reconciliation between the FY18 Fiscal Plan to the FY18 final budget based on requests for revisions to the schedule.	\$ 546.00	0.1	\$ 54.60
8/11/2017	Pizzo, Chris	Call with J. Doyle (Deloitte) regarding the revised reconciliation between the FY18 Fiscal Plan to the FY18 final budget based on requests for revisions to the schedule.	\$ 546.00	0.2	\$ 109.20
8/11/2017	Singh, Amit	Review PRASA Fiscal Plan submitted to FOMB for certification to compare with Budget in Sabana report.	\$ 546.00	2.3	\$ 1,255.80
8/11/2017	Singh, Amit	Meet with A. Rivera (OMB) to review progress on implementation of processes by agencies for providing financial transactions on a daily basis to improved monthly budget review and budget-to-actual reporting.	\$ 546.00	0.8	\$ 436.80
8/11/2017	Velez, Juan	Meet with J. Perez (OMB) and W. Velez (Office of the Electoral Comptroller) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	1.6	\$ 585.60
8/11/2017	Velez, Juan	Meet with J. Perez (OMB) and E. Crespo (Institute of Forensic Sciences - Director) to assess the agency's compliance with the requested information by OMB in order to prepare the analysis and implementation plan for the contingent confidential cost savings initiative.	\$ 366.00	1.3	\$ 475.80
8/12/2017	Doyle, John	Call with J. Marrero (OMB - Director) to discuss resourcing needed to address Fortaleza request for detailed General Fund budgets for the prior 3 fiscal years.	\$ 585.00	0.5	\$ 292.50
8/12/2017	Gabb, James	Prepared summary of FY16 / FY17 / FY18 Budget by concept / by agency.	\$ 546.00	1.6	\$ 873.60
8/14/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss estimates related to confidential cost savings initiative and understand its potential financial impact on FY18 results.	\$ 585.00	0.5	\$ 292.50

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/14/2017	Doyle, John	Review analysis related Resolutions 186 (Agency Operating Budgets) and 187 (Special Appropriations) to understand its impact on the FY18 Fiscal Plan to FY18 Budget reconciliation.	\$ 585.00	0.7	\$ 409.50
8/14/2017	Doyle, John	Meet with J. Marrero (OMB - Director) and R. Maldonado (OMB - Deputy Director) to discuss status of efforts to obtain requisite data to evaluate confidential cost savings initiative.	\$ 585.00	0.6	\$ 351.00
8/14/2017	Doyle, John	Review updated FY18 budget to Fiscal Plan reconciliation to understand key changes in preparation for meeting with J. Aponte (OMB - Contractor), J. Marrero (OMB - Director).	\$ 585.00	1.3	\$ 760.50
8/14/2017	Doyle, John	Meet with C. Pizzo, A. Singh, E. O'Neal (Deloitte) to discuss the status of the Information Technology systems in place for budget to actual financial reporting, and changes to the reconciliation of the Fiscal Plan to the FY18 budget as requested by Conway MacKenzie.	\$ 585.00	1.3	\$ 760.50
8/14/2017	Doyle, John	Review impact of 'Special Revenues' on FY18 budget-to-actual performance reporting in preparation for discussion with J. Aponte (OMB - Contractor).	\$ 585.00	0.5	\$ 292.50
8/14/2017	Gabb, James	Meet with E. O'Neal, C. Pizzo, A. Singh (Deloitte) to discuss agency provided roster data to RHUM comparison, open items on the FY18 Fiscal Plan to FY18 Budget rec, the FY16 / FY17 / FY18 budget by concept by fund analysis.	\$ 546.00	1.1	\$ 600.60
8/14/2017	Gabb, James	Call with A. Singh, C. Pizzo, E. O'Neal (Deloitte) to discuss 4 open items that remain to be addressed in the Fiscal Plan to FY18 Budget in order to address due diligence questions put forward by EY.	\$ 546.00	0.6	\$ 327.60
8/14/2017	Gabb, James	Analyze updated rosters sent by BDO with a) associated changes to running list of agencies received b) summary totals of headcounts / monthly payroll.	\$ 546.00	2.8	\$ 1,528.80
8/14/2017	O'Neal, Emma	Call with J. Gabb, C. Pizzo, A. Singh (Deloitte) to discuss 4 open items relating to the reconciliation between the Fiscal Plan / FY18 Budget in response to due diligence questions put forward by EY.	\$ 429.00	0.4	\$ 171.60
8/14/2017	O'Neal, Emma	Meet with C. Pizzo, J. Gabb, A. Singh (Deloitte) to discuss analysis comparing roster data to RHUM, plus analysis showing FY16, FY17, FY18 budget by concept by fund to ensure all open items are being dealt with appropriately.	\$ 429.00	1.1	\$ 471.90
8/14/2017	O'Neal, Emma	Meet with J. Doyle, A. Singh, C. Pizzo (Deloitte) to discuss budget vs actual Information Technology systems currently in place at government agencies.	\$ 429.00	1.3	\$ 557.70
8/14/2017	O'Neal, Emma	Update analysis comparing personnel data from RHUM (GPR Employee Database) with agency rosters to reflect information received from Dept of Labor & Human Resources in order to assess whether employees are missing from RHUM for contingent confidential cost savings initiative.	\$ 429.00	1.9	\$ 815.10
8/14/2017	O'Neal, Emma	Update report for OMB summarizing variances between agency rosters / data in RHUM to include personnel analysis completed as of 8/14.	\$ 429.00	2.7	\$ 1,158.30
8/14/2017	Pizzo, Chris	Analyze government agencies with General Fund payroll costs that are excluded from the FY18 Fiscal Plan.	\$ 546.00	0.2	\$ 109.20

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/14/2017	Pizzo, Chris	Analyze the supporting documentation related to the \$48MM reclassification of costs from the General Fund in the final FY18 budget.	\$ 546.00	0.4	\$ 218.40
8/14/2017	Pizzo, Chris	Analyze the supporting documentation related to \$40MM of costs associated with budget in the FY18 Fiscal Plan.	\$ 546.00	0.4	\$ 218.40
8/14/2017	Pizzo, Chris	Analyze the inflation factors used in the preparation of the FY18 Fiscal Plan in response to due diligence inquiry by E&Y.	\$ 546.00	0.2	\$ 109.20
8/14/2017	Pizzo, Chris	Analyze the supporting documentation related to the calculations related to the \$865MM reconciling item between the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.2	\$ 109.20
8/14/2017	Pizzo, Chris	Review the updated checklist of agency employee rosters in order to continue the comparison of headcount between RHUM (payroll system) to the agency prepared rosters.	\$ 546.00	0.2	\$ 109.20
8/14/2017	Pizzo, Chris	Review the budgeted items related to the Legal Responsibility Fund in order to answer a question on the FY18 budget.	\$ 546.00	0.4	\$ 218.40
8/14/2017	Pizzo, Chris	Draft email to B. Biggio (Conway MacKenzie) regarding the reconciliation between the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.4	\$ 218.40
8/14/2017	Pizzo, Chris	Meet with E. O'Neal, J. Gabb, A. Singh (Deloitte) to discuss status of the comparison of the agency provided roster data to RHUM, the open items on the reconciliation of the FY18 Fiscal Plan to the FY18 Budget, the analysis of the FY16, FY17, FY18 budget by concept by fund.	\$ 546.00	1.1	\$ 600.60
8/14/2017	Pizzo, Chris	Meet with J. Doyle, A. Singh, E. O'Neal to discuss the status of the Information Technology systems in place for budget to actual financial reporting including the necessary revisions to the reconciliation of the FY18 Fiscal Plan to the FY18 budget as requested by Conway MacKenzie.	\$ 546.00	1.1	\$ 600.60
8/14/2017	Pizzo, Chris	Call with J. Gabb, A. Singh, E. O'Neal (Deloitte) to discuss 4 open items that remain to be addressed in the Fiscal Plan to FY18 Budget in order to address due diligence questions put forward by EY.	\$ 546.00	0.6	\$ 327.60
8/14/2017	Singh, Amit	Call with J. Gabb, C. Pizzo, E. O'Neal (Deloitte) to discuss 4 open items that remain to be addressed in the Fiscal Plan to FY18 Budget in order to address due diligence questions put forward by EY.	\$ 546.00	0.6	\$ 327.60
8/14/2017	Singh, Amit	Call with C. Pizzo, J. Gabb, E. O'Neal (Deloitte) to discuss steps necessary for the reconciliation of employee rosters to RHUM headcount in order to assess the consistency of information provided by agencies to OMB.	\$ 546.00	1.1	\$ 600.60
8/14/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Comision de Servicio Publico in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	1.2	\$ 655.20
8/14/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Departamento de Hacienda in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	1.8	\$ 982.80

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Doyle, John	Call with B. Biggio (Conway MacKenzie), C. Pizzo, J. Gabb (Deloitte) to discuss the latest edits made to the reconciliation of the FY18 Fiscal Plan to the final FY18 Budget.	\$ 585.00	0.5	\$ 292.50
8/15/2017	Doyle, John	Meet with C. Pizzo, T. Hurley, V. Soran, A. Singh (Deloitte) to discuss the current state of the technology systems to support the monthly financial reporting to the PROMESA Oversight Board.	\$ 585.00	1.7	\$ 994.50
8/15/2017	Doyle, John	Reviewed budget analysis prepared by C. Pizzo (Deloitte) outlining the major FY19 budget initiatives to be undertaken, including migration to a Zero Based Budget process for FY19.	\$ 585.00	0.9	\$ 526.50
8/15/2017	Doyle, John	Meet with C. Pizzo and T. Hurley (Deloitte) to discuss the status of the budget-to-actual reporting process including the government's migration to the Zero Based Budgeting process.	\$ 585.00	1.2	\$ 702.00
8/15/2017	Doyle, John	Call with C. Pizzo, J. Gabb (Deloitte), B. Biggio (Conway MacKenzie) to discuss the remaining changes requested and timing for completion to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 585.00	1.3	\$ 760.50
8/15/2017	Gabb, James	Call with B. Biggio (Conway), J. Doyle, C. Pizzo, A. Singh (Deloitte) to discuss changes made to the FY18 Fiscal Plan to FY18 Budget reconciliation.	\$ 546.00	0.5	\$ 273.00
8/15/2017	Gabb, James	Call with J. Doyle, C. Pizzo (Deloitte) B. Biggio (Conway) to discuss changes to the FY18 Fiscal Plan to FY18 Budget reconciliation.	\$ 546.00	1.3	\$ 709.80
8/15/2017	Gabb, James	Prepare updated version of the FY18 Fiscal Plan to FY18 Budget reconciliation, adjusting for presentation of payroll funds / classification of AAFAF operational spending.	\$ 546.00	2.1	\$ 1,146.60
8/15/2017	Gabb, James	Prepare for meeting with B. Biggio (Conway) to discuss the FY18 Fiscal Plan to FY18 Budget reconciliation.	\$ 546.00	1.7	\$ 928.20
8/15/2017	O'Neal, Emma	Prepare analysis showing total FY17, FY18 budget plus FY18 budgeted payroll for agencies with no payroll in the FY18 Fiscal Plan to assess payroll budget.	\$ 429.00	2.4	\$ 1,029.60
8/15/2017	O'Neal, Emma	Prepare analysis comparing agencies included in project file with agencies with special appropriations (AE) in FY18 OMB budget.	\$ 429.00	2.2	\$ 943.80
8/15/2017	O'Neal, Emma	Prepare analysis comparing agencies included in project file with agencies where OMB has budgeted General Funds.	\$ 429.00	1.9	\$ 815.10
8/15/2017	O'Neal, Emma	Prepare analysis showing movement in capital improvements by fund by agency for Other / General funds from the 06/01 budget to the 07/13 budget to be responsive to AAFAF questions on the Fiscal Plan	\$ 429.00	1.3	\$ 557.70
8/15/2017	O'Neal, Emma	Review agency budget summaries sourced from OMB website to understand whether headcount by program is listed / whether headcount has changed from FY17 to FY18, to assist with budgeting headcount on a program by program basis	\$ 429.00	1.4	\$ 600.60

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Pizzo, Chris	Call with B. Biggio (Conway MacKenzie) by reviewing the latest revisions made (including supporting documentation) to the reconciliation between the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.4	\$ 218.40
8/15/2017	Pizzo, Chris	Call with B. Biggio (Conway MacKenzie), J. Doyle, J. Gabb, A. Singh (Deloitte) to discuss the latest revisions made to the reconciliation between the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.5	\$ 273.00
8/15/2017	Pizzo, Chris	Prepare for meeting with T. Hurley (Deloitte), J. Doyle (Deloitte) by outlining initiatives to be undertaken including the value added benefits for the agencies to migrate to a Zero Based Budget process for FY19.	\$ 546.00	0.7	\$ 382.20
8/15/2017	Pizzo, Chris	Meet with J. Doyle, T. Hurley, V. Soran, A. Singh (Deloitte) to discuss the current state of the technology systems to support the monthly financial reporting of the government.	\$ 546.00	1.7	\$ 928.20
8/15/2017	Pizzo, Chris	Meeting with J Doyle and T Hurley (Deloitte) to discuss the budget to actual reporting process including the government's migration to the Zero Based Budgeting process.	\$ 546.00	1.2	\$ 655.20
8/15/2017	Pizzo, Chris	Call with J. Doyle, J. Gabb (Deloitte), B. Biggio (Conway MacKenzie) to discuss the remaining revisions (including supporting documentation) to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	1.3	\$ 709.80
8/15/2017	Pizzo, Chris	Draft presentation to OMB management to outline the process, timeline and benefits of the budget to actual reporting, zero based budgeting migration.	\$ 546.00	1.7	\$ 928.20
8/15/2017	Pizzo, Chris	Revise the reconciliation of the FY18 Fiscal Plan to the FY18 Budget based on conversations with B. Biggio (Conway MacKenzie), in preparation for meeting with Ernst and Young on 8/16/17.	\$ 546.00	0.9	\$ 491.40
8/15/2017	Quails, Mike	Meet with R. Guerra (Hacienda - Assistant Secretary) to assess the availability of actuals presented in the 'Data Available for Monthly Budget to Actual Report' slides being prepared for AAFAF.	\$ 507.00	0.4	\$ 202.80
8/15/2017	Quails, Mike	Review the initial 'Budget vs. Actuals: Actuals Breakdown' slide within 'Data Available for Monthly Budget to Actual Report' draft.	\$ 507.00	0.4	\$ 202.80
8/15/2017	Quails, Mike	Review the initial draft of 'Data Available for Monthly Budget to Actual Report'.	\$ 507.00	0.6	\$ 304.20
8/15/2017	Quails, Mike	Edit the second draft of 'Data Available for Monthly Budget to Actual Report' adding additional data flow details.	\$ 507.00	0.4	\$ 202.80
8/15/2017	Singh, Amit	Prepare year-over-year analysis of components of the Legal Responsibility Fund in the Department of Justice budget to respond to due diligence questions by EY.	\$ 546.00	2.7	\$ 1,474.20
8/15/2017	Singh, Amit	Call with B Biggio (Conway MacKenzie), J. Doyle, J. Gabb, C. Pizzo (all of Deloitte) to discuss the latest updates made to the reconciliation of FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.5	\$ 273.00



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Singh, Amit	Meet with J. Doyle, T. Hurley, V. Soran, C. Pizzo (Deloitte) to review the current state of accounting information systems to support the monthly financial reporting to the Oversight Board.	\$ 546.00	1.7	\$ 928.20
8/15/2017	Singh, Amit	Meet with V. Soran, S. Sundaram, M. Quails (Deloitte) to discuss the assertion that certain agencies/concepts are not visible to prepare budget versus actuals reporting as required by the Oversight Board.	\$ 546.00	1.4	\$ 764.40
8/15/2017	Singh, Amit	Prepare analysis to calculate the percentage of General Fund budget, actuals that can be reported in timely manner per requirements of FOMB.	\$ 546.00	2.1	\$ 1,146.60
8/15/2017	Singh, Amit	Meet with V. Soran, S. Sundaram, M. Quails (Deloitte) to discuss updates to accounting data flows amongst PRIFAS agencies based on discussion with R. Guerra (PR - Asst Secretary of Central Accounting) in order to identify concepts that have no visibility for reporting to the Oversight Board.	\$ 546.00	0.6	\$ 327.60
8/15/2017	Singh, Amit	Meet with M. Quails (Deloitte) to review the exchange of accounting information between different modules of PRIFAS in order to identify gating issues for required monthly reporting to Oversight Board.	\$ 546.00	0.8	\$ 436.80
8/15/2017	Singh, Amit	Meet with V. Soran, S. Sundaram, J. Doyle (Deloitte) to review/discuss the components of Budget to Actuals reporting to help assess the different components which OMB identified as having relatively less visibility for reporting purposes for implementing the longer term strategy for PRIFAS/Agencies as agreed up on by C. Young (Deloitte) with R. Guerra (PR - Asst Secretary of Central Accounting)/R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.4	\$ 218.40
8/16/2017	Doyle, John	Meeting with J. Aponte (OMB - Contractor) to discuss PAYGO (pension) questions raised by Rothschild specifically related to FY18 budget valuations.	\$ 585.00	0.6	\$ 351.00
8/16/2017	Doyle, John	Review budget transfer controls policy prepared by OMB given current infrastructure in preparation for meeting with E&Y to discuss budget transfer requests for FY18.	\$ 585.00	1.3	\$ 760.50
8/16/2017	Doyle, John	Research request from O. Rodriguez (PR - Undersecretary of Central Accounting) regarding FY18 capital expenditures budgets established under the 'Other Income' Funds.	\$ 585.00	1.2	\$ 702.00
8/16/2017	Doyle, John	Meet with A. Chepenik and J. Santambragio (E&Y), J. Marrero, J. Aponte (OMB) to review various issues related to the FY18 budget including procedures for budget transfers.	\$ 585.00	0.9	\$ 526.50
8/16/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss options for reporting software updates at OMB to facilitate future reporting and budget compilations.	\$ 585.00	0.6	\$ 351.00
8/16/2017	Doyle, John	Meeting with J. Aponte (OMB) to discuss options to use PRIFAS systems in support of budget to actual reporting, final allocations in FY18 budget.	\$ 585.00	0.8	\$ 468.00
8/16/2017	Doyle, John	Meeting with J. Aponte (OMB - Contractor) to review reconciliation of final FY18 Budget and associated variances with previous versions submitted to legislature.	\$ 585.00	0.7	\$ 409.50

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Gabb, James	Meet with C. Pizzo (Deloitte) to prepare for the meeting with Ernst & Young on 8/17/17 to review the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.2	\$ 109.20
8/16/2017	O'Neal, Emma	Prepare questions on 44 agencies to be sent to OMB, to understand variances from FY17 budget to FY18 budget over \$1MM.	\$ 429.00	2.9	\$ 1,244.10
8/16/2017	O'Neal, Emma	Prepare analysis to track which agencies have completed the personnel roster request in order to communicate to OMB which agency data remains outstanding.	\$ 429.00	0.9	\$ 386.10
8/16/2017	O'Neal, Emma	Draft email to C. Pizzo (Deloitte) summarizing key work streams completed as at 8/16 to be included in a weekly update deck to Hacienda.	\$ 429.00	0.4	\$ 171.60
8/16/2017	O'Neal, Emma	Review analysis prepared by A. Singh (Deloitte) comparing headcount in RHUM to headcount in agency rosters to check whether there are duplicate employee names as requested by OMB.	\$ 429.00	1.4	\$ 600.60
8/16/2017	O'Neal, Emma	Prepare analysis showing variance in special appropriations fund (AE) by agency by concept from FY17 to FY18 to prepare for meeting with OMB on 08/17.	\$ 429.00	1.3	\$ 557.70
8/16/2017	O'Neal, Emma	Update consolidated analysis comparing personnel data from RHUM (GPR Employee Database) with agency rosters to reflect information received from the Dept of Health, Telecommunications Regulatory Board, and the Emergency Medical Services Corps, in order to assess whether employees are missing from RHUM for the contingent confidential cost savings initiative.	\$ 429.00	2.2	\$ 943.80
8/16/2017	Pizzo, Chris	Meet with C. Kennedy, A. Singh (Deloitte) to discuss current access to agency-level personnel in order to assess issues related to potential approval process for re-allocation of FY18 budget.	\$ 546.00	0.9	\$ 491.40
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances from the FY17 budget to the final FY18 budget in order to draft inquiries for the Dept. of Education in preparation for the FY19 zero based budgeting process.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances by concept code (expense category) from the FY17 budget to the final FY18 budget in order to draft inquiries for the Dept. of Police in preparation for the FY19 zero based budgeting process.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances by concept code (expense category) from the FY17 budget to the final FY18 budget in order to draft inquiries for the Dept of Corrections & Rehabilitation to assist with migration to the FY19 zero based budgeting process.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances from the FY17 budget to the final FY18 budget in order to draft inquiries for the General Court of Justice Dept to facilitate agency leadership with preparation to the migration to zero based budgeting for FY19.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances from the FY17 budget to the final FY18 budget in order to draft inquiries for the Public Buildings Authority agency to facilitate the migration to zero based budgeting for FY19.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances between the FY17 budget to the final FY18 budget by concept code (expense category) in order to draft inquiries for the Housing Finance Authority agency to facilitate the migration to zero based budgeting for FY19.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances between the FY17 budget to the final FY18 budget by concept code (expense category) in order to draft inquiries for the Dept of Justice to facilitate the migration to zero based budgeting for FY19.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances between the FY17 budget to the final FY18 budget in order to draft inquiries for leadership of the Legislative Assembly Dept to facilitate the migration to zero based budgeting for FY19.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances by concept code (expenses category) between the FY17 budget to the final FY18 budget in order to draft inquiries for the Vocational Rehabilitation agency to facilitate the migration to zero based budgeting for FY19.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Pizzo, Chris	Prepare analysis to identify variances by concept code (expenses category) between the FY17 budget to the final FY18 budget in order to draft inquiries for the Fire Department agency to facilitate the migration to zero based budgeting for FY19.	\$ 546.00	0.6	\$ 327.60
8/16/2017	Pizzo, Chris	Attend status update meeting with J. Doyle (Deloitte) to discuss the supporting details for the gross up of the Component Unit agencies included in the reconciliation of the FY18 Fiscal Plan to the FY18 Budget in order to prepare for the meeting with Ernst & Young on 8/17/17.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Pizzo, Chris	Attend meeting with J. Doyle (Deloitte) to discuss Ernst & Young's open items/questions on the reconciliation of the FY18 Fiscal Plan to the FY18 Budget in preparation for follow up meeting with Ernst & Young on 8/17/17.	\$ 546.00	0.4	\$ 218.40
8/16/2017	Pizzo, Chris	Analyze gross up related to the Component Unit agencies that is included in the reconciliation of the FY18 Fiscal Plan to the FY18 Budget in preparation for meeting with Ernst & Young.	\$ 546.00	1.4	\$ 764.40
8/16/2017	Pizzo, Chris	Prepare supporting documentation related to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget in preparation for the meeting with Ernst & Young.	\$ 546.00	0.2	\$ 109.20
8/16/2017	Pizzo, Chris	Analyze the supporting documentation related to the reclassification entries included in the reconciliation of the FY18 Fiscal Plan to the FY18 budget in preparation for the meeting with Ernst & Young.	\$ 546.00	1.1	\$ 600.60
8/16/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte) to prepare for the meeting with Ernst & Young to review the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.2	\$ 109.20
8/16/2017	Quails, Mike	Provide edits to P. Prommel (Deloitte) the 'Data Available for Monthly Budget to Actual Report' Version 2 working copy.	\$ 507.00	0.7	\$ 354.90
8/16/2017	Quails, Mike	Review the '2018 Budget of Agencies' 'Visibility of General Funds (111/141/OA)' to collect information to include in the 'Data Available for Monthly Budget to Actual Report'.	\$ 507.00	0.9	\$ 456.30

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Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Quails, Mike	Prepare legend/callouts to 'Data Available for Monthly Budget to Actual Report' Version 3.	\$ 507.00	0.7	\$ 354.90
8/16/2017	Singh, Amit	Meet with C. Kennedy (Deloitte), C. Pizzo (Deloitte) to discuss mechanism for tracking contract spend within FY18 budget-to-actual reporting to assess essential versus non-essential services.	\$ 546.00	0.9	\$ 491.40
8/16/2017	Singh, Amit	Revise analysis of percentage of General Fund that that has requisite visibility for reporting to FOMB based on methodology provided by J. Aponte (OMB).	\$ 546.00	2.1	\$ 1,146.60
8/16/2017	Singh, Amit	Meet with J. Aponte (OMB), J. Doyle, V. Soran (both of Deloitte) to discuss information flows between different versions of PeopleSoft in PRIFAS. OMB Budget v Actual application for development of monthly reporting to FOMB.	\$ 546.00	1.2	\$ 655.20
8/16/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Departamento de Salud in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	1.8	\$ 982.80
8/16/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Com. Apel. del Serv. Publico in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	0.3	\$ 163.80
8/16/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Ofic del Contralor Electoral in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	0.4	\$ 218.40
8/16/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Cuerpo de Emergencias Medicas in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	1.5	\$ 819.00
8/17/2017	Doyle, John	Meeting with J. Porepa, S. Panagiotakis (E&Y), J. Gabb, C. Pizzo (Deloitte) to discuss related to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 585.00	2.0	\$ 1,170.00
8/17/2017	Doyle, John	Review special appropriations payroll analysis at agency level to identify variances to FY18 budget amounts in support of variance tracking request.	\$ 585.00	1.1	\$ 643.50
8/17/2017	Doyle, John	Reviewed draft changes to budget protocols / process to present to J. Marrero and J. Aponte (both OMB) for start of migration to zero based budgeting in FY19 planning.	\$ 585.00	1.1	\$ 643.50
8/17/2017	Doyle, John	Review outline of zero based budget process strategy to identify areas where additional technology infrastructure will be needed to support associated monitoring.	\$ 585.00	1.7	\$ 994.50
8/17/2017	Gabb, James	Prepare detailed response to EY questions regarding the FY18 Fiscal Plan to FY18 Budget	\$ 546.00	2.8	\$ 1,528.80
8/17/2017	Gabb, James	Meet with J. Porepa, S. Panagiotakis (E&Y) C. Pizzo (Deloitte) to discuss to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	2.9	\$ 1,583.40
8/17/2017	Gabb, James	Meet with J. Doyle, C. Pizzo (Deloitte) to discuss the next steps requested by Ernst & Young related to supporting documentation to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.3	\$ 163.80

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Gabb, James	Meet with J. Doyle, A. Singh (Deloitte) to discuss the chart fields transferred to PeopleSoft 7.5 in order to assess detail that is available for providing monthly reports to the Oversight Board.	\$ 546.00	2.1	\$ 1,146.60
8/17/2017	O'Neal, Emma	Meet with A. Singh, J. Doyle (both of Deloitte) to discuss progress with matching employee rosters to RHUM system information to assess consistency of information provided by agencies to OMB.	\$ 429.00	0.4	\$ 171.60
8/17/2017	O'Neal, Emma	Update consolidated analysis comparing personnel data from RHUM (GPR Employee Database) with agency roster to reflect information received from the Dept of Transportation in order to assess whether employees are missing from RHUM for the contingent confidential cost savings initiative.	\$ 429.00	2.8	\$ 1,201.20
8/17/2017	O'Neal, Emma	Update report for OMB summarizing variances between agency rosters / data in RHUM to include personnel analysis prepared by A. Singh (Deloitte).	\$ 429.00	2.1	\$ 900.90
8/17/2017	Pizzo, Chris	Prepare for meeting with J. Porepa and S. Panagiotakis (both from E&Y) by reviewing the supporting workpapers to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.2	\$ 109.20
8/17/2017	Pizzo, Chris	Meet with J. Porepa and S. Panagiotakis (E&Y) and J. Gabb (Deloitte) to discuss reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	2.9	\$ 1,583.40
8/17/2017	Pizzo, Chris	Meet with J. Doyle and J. Gabb (Deloitte) to discuss the next steps requested by Ernst & Young related to supporting documentation to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.3	\$ 163.80
8/17/2017	Pizzo, Chris	Prepare August 14 to August 20 weekly status update related to the FY18 GPR budget work stream to reflect work performed related to analyses in response to inquiries from E&Y and Conway MacKenzie related to the reconciliation of the Final FY18 GPR Budget to Fiscal Plan for submission to R. Maldonado (PR – Secretary of Treasury, CFO).	\$ 546.00	1.1	\$ 600.60
8/17/2017	Singh, Amit	Meet with J. Doyle, E. O'Neal (both of Deloitte) to review completion status of matching employee rosters to RHUM system information in order to determine consistency of information provided by agencies to OMB.	\$ 546.00	0.4	\$ 218.40
8/17/2017	Singh, Amit	Meet with J. Doyle, J. Gabb (both of Deloitte) to discuss the chart fields transferred to PeopleSoft 7.5 in order to assess detail that is available for providing monthly reports to the Oversight Board.	\$ 546.00	2.1	\$ 1,146.60
8/17/2017	Singh, Amit	Prepare a comparative analysis of employee roster information provided by the Telecommunications Agency to the RHUM (GPR Payroll Database) system in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	0.6	\$ 327.60
8/17/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Adm. Rehabilitacion Vocacional in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	1.6	\$ 873.60

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Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Departamento de Transportación y Obras Públicas in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	1.7	\$ 928.20
8/17/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Ofic. Procuradora de Mujeres in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	0.6	\$ 327.60
8/17/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Ofic. Estatal Cons. Historica in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	0.3	\$ 163.80
8/17/2017	Singh, Amit	Prepare a comparative analysis of employee roster, RHUM system information of Ofic Procurador de la Salud in order to assess consistency of information provided by agencies to OMB.	\$ 546.00	0.3	\$ 163.80
8/17/2017	Singh, Amit	Meet with J. Doyle (Deloitte) to discuss the feedback provided by J. Aponte (OMB) on accounting information visibility for reporting to FOMB to ascertain additional information needed to resolve issues related to extracting information from PRIFAS.	\$ 546.00	0.5	\$ 273.00
8/17/2017	Singh, Amit	Prepare list of information requests that are required from Hacienda in order to extract relevant accounts from PRIFAS pursuant to feedback provided by J. Aponte (OMB).	\$ 546.00	0.4	\$ 218.40
8/18/2017	Doyle, John	Call with C. Pizzo and A. Singh (Deloitte) to discuss the budget-to-actual reporting and the zero based budgeting work plan to be presented to J. Marrero (OMB - Director).	\$ 585.00	0.9	\$ 526.50
8/18/2017	Doyle, John	Review FY17 encumbrance analysis compiled by A. Singh (Deloitte) in preparation for discussion with A. Mendez (AAFAF) to estimate Accounts Payable balances at end of FY17 (June-30).	\$ 585.00	0.6	\$ 351.00
8/18/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss use of PRIFAS (GPR PeopleSoft Accounting Systems) for reporting of agencies outside the TSA (Treasury Single Account) to facilitate budget-to-actual reporting.	\$ 585.00	0.9	\$ 526.50
8/18/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to discuss overview of initiatives for supporting the compilation and assessment of the FY19 GPR budget.	\$ 585.00	0.5	\$ 292.50
8/18/2017	Gabb, James	Updated detailed response to EY questions regarding the FY18 Fiscal Plan to FY18 Budget	\$ 546.00	1.9	\$ 1,037.40
8/18/2017	Gabb, James	Drafted email to S. Panagiotakis (E&Y) in response to inquiries raised regarding the FY18 Fiscal Plan to FY18 Budget reconciliation.	\$ 546.00	0.2	\$ 109.20
8/18/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss proposed changes to the Budget to Actual, Zero Based Budget deck to be presented to OMB.	\$ 429.00	0.3	\$ 128.70
8/18/2017	O'Neal, Emma	Create slide showing timeline to plan / implement budget to actual monitoring for FY18, to be included in Zero Based Budget deck.	\$ 429.00	1.7	\$ 729.30
8/18/2017	O'Neal, Emma	Create slide showing timeline to plan / create FY19 budget to be included in the Zero Based Budget deliverable for OMB.	\$ 429.00	2.2	\$ 943.80

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/18/2017	O'Neal, Emma	Update presentation with FY19 budget compilation and budget-to-actual timeline to reflect data in current work plan.	\$ 429.00	1.7	\$ 729.30
8/18/2017	O'Neal, Emma	Update Zero Based Budget deck to reflect comments from J. Doyle (Deloitte) requesting changes to structure, commentary.	\$ 429.00	1.8	\$ 772.20
8/18/2017	O'Neal, Emma	Update slide with FY19 budget / budget to actual timeline to be included in Zero Based Budget deliverable to reflect comments from C. Pizzo (Deloitte).	\$ 429.00	0.4	\$ 171.60
8/18/2017	Pizzo, Chris	Attend call with J. Doyle, A. Singh (Deloitte) to discuss the budget to actual, zero based budgeting work plan that will be presented to OMB.	\$ 546.00	0.9	\$ 491.40
8/18/2017	Pizzo, Chris	Revise the budget to actual, zero based budgeting work plan to be presented to OMB based on discussion with J. Doyle (Deloitte).	\$ 546.00	1.4	\$ 764.40
8/18/2017	Pizzo, Chris	Call with E. O'Neal (Deloitte) to discuss the revisions to the Budget to Actual, Zero Based Budget deck to be presented to OMB.	\$ 546.00	0.3	\$ 163.80
8/18/2017	Pizzo, Chris	Finalize the draft of the Budget to Actual, Zero Based Budget deck to be presented to OMB for review by J Doyle.	\$ 546.00	0.6	\$ 327.60
8/18/2017	Singh, Amit	Call with J. Doyle, C. Pizzo (Deloitte) to review edits required to the zero-based budgeting process presentation being prepared for J. Marrero (OMB).	\$ 546.00	0.9	\$ 491.40
8/18/2017	Singh, Amit	Prepare analysis of encumbrances remaining as of 6/30/2017, 8/3/2017 at a consolidated level for review with J. Aponte (OMB) on how these balances will be treated going forward.	\$ 546.00	0.6	\$ 327.60
8/18/2017	Singh, Amit	Prepare analysis of encumbrances remaining as of 6/30/2017 and 8/3/2017 at the Federal Funds (111) level for review with J. Aponte (OMB - Contractor) to assess how to treat these balances going forward.	\$ 546.00	0.7	\$ 382.20
8/18/2017	Singh, Amit	Prepare analysis of encumbrances remaining as of 6/30/2017 and 8/3/2017 at the General Fund (141) level for review with J. Aponte (OMB - Contractor) to assess how these balances will be treated in terms of the FY18 Budget.	\$ 546.00	0.4	\$ 218.40
8/18/2017	Singh, Amit	Prepare sample report that summarizes the analysis of employee rosters, RHUM system information, for discussion with J. Aponte (OMB) on consistency of information provided by agencies.	\$ 546.00	2.1	\$ 1,146.60
8/21/2017	Doyle, John	Meet with A. Singh and J. Gabb (Deloitte) to review status of resolving outstanding technical questions related to accounting information flows in PRIFAS (financial accounting system).	\$ 585.00	0.9	\$ 526.50
8/21/2017	Doyle, John	Call with J. Gabb and C. Pizzo (Deloitte) to discuss draft responses to inquiries from B. Biggio (Conway MacKenzie) related to the reconciliation of the FY18 Fiscal Plan to the FY18 budget.	\$ 585.00	0.6	\$ 351.00



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Doyle, John	Meet with J. Gabb (Deloitte) to discuss progress of analysis that compares RHUM (GPR employee database) with employee roster information submitted by the agencies in preparation for discussion with R. Maldonado (OMB - Deputy Director).	\$ 585.00	0.3	\$ 175.50
8/21/2017	Doyle, John	Meet with C. Pizzo and J. Gabb (Deloitte) to discuss analysis of detailed right-sizing measures and status of supporting workstreams.	\$ 585.00	1.3	\$ 760.50
8/21/2017	Doyle, John	Meet with J. Aponte (OMB) to provide update on PAYGO (pension) analysis, prospective FY18 Capital Expenditures, and July results for budget-to-actual.	\$ 585.00	1.1	\$ 643.50
8/21/2017	Doyle, John	Review updated encumbrance file prepared by OMB in preparation of meeting with J. Aponte (OMB - Contractor).	\$ 585.00	2.1	\$ 1,228.50
8/21/2017	Gabb, James	Draft responses to R. Maldonado (OMB - Deputy Director) and J. Aponte (OMB - Contractor) regarding the status of the updated roster information reconciliations with the RHUM (GPR Employee Database) with respect to the contingent confidential cost savings initiative.	\$ 546.00	1.1	\$ 600.60
8/21/2017	Gabb, James	Draft a breakdown of the savings analysis of personnel costs in order to address due diligence questions put forward by EY.	\$ 546.00	2.8	\$ 1,528.80
8/21/2017	Gabb, James	Draft a breakdown of the savings analysis of non-personnel costs in order to address due diligence questions put forward by EY.	\$ 546.00	2.6	\$ 1,419.60
8/21/2017	Gabb, James	Meet with J. Doyle (Deloitte) to discuss the next steps in the analysis of RHUM headcount / roster headcount information for the purpose of updating J. Marrero (OMB).	\$ 546.00	0.6	\$ 327.60
8/21/2017	Gabb, James	Call with J. Doyle, C. Pizzo (Deloitte) to discuss detailed breakdown of savings measures.	\$ 546.00	1.3	\$ 709.80
8/21/2017	O'Neal, Emma	Review budget summary documents sourced from OMB for 20 agencies, to evaluate whether these documents can be used to split out headcount on a program by program basis	\$ 429.00	1.8	\$ 772.20
8/21/2017	O'Neal, Emma	Update analysis comparing roster data to RHUM (GPR Employee Database) for the Vocational Rehabilitation Administration to remove duplicate employees not previously identified due to incorrect position numbers for the contingent confidential cost savings initiative.	\$ 429.00	1.1	\$ 471.90
8/21/2017	O'Neal, Emma	Prepare analysis comparing employee data in roster from the Mental Health Agency (ASSMCA) to RHUM (GPR Employee Database), to understand whether the roster includes surplus employees or whether the payroll system is missing employees for the contingent confidential cost savings initiative.	\$ 429.00	1.3	\$ 557.70
8/21/2017	O'Neal, Emma	Update RHUM (GPR Employee Database) Roster summary report to include comparative analysis for the Land Administration received on 08/21 to be discussed with OMB leadership (R. Maldonado) for contingent confidential cost savings initiative.	\$ 429.00	2.8	\$ 1,201.20

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/21/2017	O'Neal, Emma	Prepare analysis comparing employee data in roster from the Women's Advocate Office Agency to RHUM (GPR Employee Database), to understand whether the roster includes surplus employees or whether the payroll system is missing employees for the contingent confidential cost savings initiative.	\$ 429.00	1.2	\$ 514.80
8/21/2017	Pizzo, Chris	Draft email to J. Doyle (Deloitte) to outline the open items that need to be addressed at the beginning of the week (weekly update to Raul, Conway weekly cash flow report, Zero Based Budgeting deck and questions from Conway on the FY18 Fiscal Plan to FY18 budget reconciliation).	\$ 546.00	0.2	\$ 109.20
8/21/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss the agenda items to be addressed during the week including Zero Based Budgeting process, questions from on the FY18 Fiscal Plan to FY18 budget reconciliation.	\$ 546.00	0.2	\$ 109.20
8/21/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss the FY18 budget to actual reporting process including preparation for the Zero Based Budgeting FY19 process.	\$ 546.00	0.2	\$ 109.20
8/21/2017	Pizzo, Chris	Prepare a one page summary of the objectives / the process to begin the FY18 budget to actual reporting analysis including preparation for the FY19 Zero Based Budgeting process.	\$ 546.00	0.9	\$ 491.40
8/21/2017	Pizzo, Chris	Prepare the excel analysis for agency 040 - Puerto Rico Police Department, of the budgets for the fiscal years 2014 through 2018, including sources of revenues, budgeted expenses by concept, and key performance indicators.	\$ 546.00	1.2	\$ 655.20
8/21/2017	Pizzo, Chris	Prepare a one page summary for Puerto Rico Police Department, of the FY18 budget, including a list of all agency programs and budgeted headcount.	\$ 546.00	0.7	\$ 382.20
8/21/2017	Quails, Mike	Review latest version of July-2017 Budget-to-Actual report (dated August-15) to understand of data flows between agencies and OMB utilized in current Budget-to-Actual reporting.	\$ 507.00	1.3	\$ 659.10
8/21/2017	Singh, Amit	Meet with V. Soran, M. Quails (Deloitte) to discuss elements of accounting information transferred from PRIFAS to OMB that require further clarification from Hacienda Central Accounting in order to assess amount of General Fund budget actuals that can be reported to FOMB.	\$ 546.00	0.5	\$ 273.00
8/21/2017	Singh, Amit	Meet with V. Soran, M. Quails (Deloitte) to discuss open items related to granularity of accounting information exchanged between PRIFAS-Non-PeopleSoft 7.5 entities in order to assess amount of General Fund budget actuals that can be reported to FOMB.	\$ 546.00	0.7	\$ 382.20
8/21/2017	Singh, Amit	Meet with J. Doyle (Deloitte) to discuss next steps to resolve open issues related to interconnectivity between OMB systems/PRIFAS for development of budget to actuals reporting.	\$ 546.00	0.4	\$ 218.40
8/22/2017	Doyle, John	Meet with J. Marrero to discuss updated outline of key initiatives for FY19 budgeting process.	\$ 585.00	0.4	\$ 234.00

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**FY18 GPR Budget**

Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Doyle, John	Meet with J. Vazquez (Deloitte) to discuss the status of the budget workstream, issues identified by OMB needing assistance, and draft work plan for zero based budgeting to be discussed with OMB leadership (J. Marrero).	\$ 585.00	1.8	\$ 1,053.00
8/22/2017	Doyle, John	Meet with J. Aponte (OMB) and J. Gabb (Deloitte) to obtain an understanding of the new responsibilities assigned to OMB related to budgeting and reporting.	\$ 585.00	0.5	\$ 292.50
8/22/2017	Doyle, John	Meet with J. Gabb, J. Vazquez, C. Pizzo (Deloitte) to discuss presentation of Zero Based Budgeting approach, including example documentation for roll-out to select agencies in preparation for meeting with J. Marrero (OMB - Director).	\$ 585.00	1.4	\$ 819.00
8/22/2017	Doyle, John	Review FY18 capital expenditures summary prepared by E. O'Neal (Deloitte) in response to inquiries related to the FY18 budget.	\$ 585.00	1.0	\$ 585.00
8/22/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss reporting actual performance for both General Fund and Non-General Fund agencies, as well as the development of chart to respond to related E&Y inquiry related to agency reporting.	\$ 585.00	0.9	\$ 526.50
8/22/2017	Doyle, John	Meet with J. Aponte (OMB) to discuss organizational changes under OMB and additional assistance needed from Deloitte to support the process, as well as walk through updated July financial reports.	\$ 585.00	1.3	\$ 760.50
8/22/2017	Gabb, James	Meet with J. Doyle, C. Pizzo, A. Singh (Deloitte) to discuss the next steps requested by OMB related to supporting documentation to the preparation of the Zero Based Budget process for preparation of the FY19 Budget.	\$ 546.00	2.1	\$ 1,146.60
8/22/2017	Gabb, James	Prepare for meeting with B. Biggio (Conway) A. Mendez (AFFAF) to discuss the FY18 Fiscal Plan to FY18 Budget reconciliation.	\$ 546.00	0.8	\$ 436.80
8/22/2017	Gabb, James	Call with B. Biggio (Conway) A. Mendez (AFFAG) C. Pizzo (Deloitte) to discuss the FY18 Fiscal Plan to FY18 Budget reconciliation.	\$ 546.00	1.2	\$ 655.20
8/22/2017	Gabb, James	Prepare analysis of updated actual spending information, based on file received from J. Aponte (OMB), by agency for July with partial August detail to identify agencies with overspending relative to their FY18 budget.	\$ 546.00	2.9	\$ 1,583.40
8/22/2017	Gabb, James	M with J. Aponte (OMB), J. Doyle, C. Pizzo (Deloitte) to discuss actual results received to-date with commentary on reporting information flows / reporting tools / communication between OMB / agencies.	\$ 546.00	1.2	\$ 655.20
8/22/2017	Gabb, James	Participated in meeting with J. Doyle (Deloitte) C. Pizzo (Deloitte) to discuss the next steps requested by J. Aponte (OMB) regarding OMB needs for ongoing budget to actual reporting for the remainder of FY18.	\$ 546.00	0.9	\$ 491.40
8/22/2017	O'Neal, Emma	Update report comparing employee agency roster data to RHUM (GPR Employee Database) to include results from analysis comparing roster data to RHUM for the Vocational Rehabilitation Administration agency to prepare for meetings with OMB leadership (R. Maldonado) for the contingent confidential cost savings initiative.	\$ 429.00	2.2	\$ 943.80

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/22/2017	O'Neal, Emma	Update Zero Based Budget report to include latest budget calendar information in the budget timeline following discussions with OMB on 08/22	\$ 429.00	2.1	\$ 900.90
8/22/2017	O'Neal, Emma	Draft memorandum to summarize findings from roster-RHUM analysis to communicate to OMB agencies which have the largest variances in headcount / salaries	\$ 429.00	1.8	\$ 772.20
8/22/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) and B. Biggio (Conway MacKenzie) to discuss the reconciliation of the FY18 Fiscal Plan to the FY18 Budget.	\$ 546.00	0.4	\$ 218.40
8/22/2017	Pizzo, Chris	Analyze excel files sent by OMB related to the actual spending by agency, by concept for July 17 as part of the budget to actual reporting/review process.	\$ 546.00	0.3	\$ 163.80
8/22/2017	Pizzo, Chris	Analyze weekly cash flow report for the week ended 8/11/17 in order to create comments/questions as requested by AFAFF and OMB.	\$ 546.00	1.4	\$ 764.40
8/22/2017	Pizzo, Chris	Prepare a one page summary for Dept. of Corrections & Rehabilitation, of the FY18 budget, including a list of all agency programs and budgeted headcount.	\$ 546.00	1.6	\$ 873.60
8/22/2017	Pizzo, Chris	Prepare the excel analysis for Dept. of Corrections and Rehabilitation, of the budgets for the fiscal years 2014 through 2018, including sources of revenues, budgeted expenses by concept, and performance indicators.	\$ 546.00	0.6	\$ 327.60
8/22/2017	Pizzo, Chris	Call with J. Gabb, J. Doyle, J. Vasquez (Deloitte) to discuss the zero based budgeting process / the related presentation to be shared with OMB.	\$ 546.00	1.6	\$ 873.60
8/22/2017	Pizzo, Chris	Revise the timeline in the zero based budgeting presentation deck to it can be shared with OMB.	\$ 546.00	0.3	\$ 163.80
8/22/2017	Singh, Amit	Meet with J. Doyle, J. Gabb (Deloitte) to review the online applications of OMB to identify ones that can provide the information necessary for budget versus actuals analysis to provide to the Oversight Board.	\$ 546.00	0.3	\$ 163.80
8/22/2017	Singh, Amit	Prepare comparative analysis of Agency information as of July with information in other systems to assess agency-reported information which will be used for confidential contingency savings plan.	\$ 546.00	0.4	\$ 218.40
8/22/2017	Singh, Amit	Prepare comparative analysis of Agency information as of July with information in RHUM to assess agency-reported information which will be used for confidential contingency savings plan.	\$ 546.00	2.9	\$ 1,583.40
8/22/2017	Singh, Amit	Meet with J. Doyle, J. Gabb (Deloitte) to review the 7-week General Fund actuals report, discuss the analysis needed to assess the report which may be used for reporting to FOMB.	\$ 546.00	0.8	\$ 436.80
8/22/2017	Singh, Amit	Prepare analysis of variances at the agency and concept code (expense category) level in relation to identifying budget-to-actuals variance analysis for 7-week period ended Aug-20 for General Fund (141) to discuss with J. Marrero (OMB - Director).	\$ 546.00	2.7	\$ 1,474.20
8/22/2017	Singh, Amit	Meet with E. O'Neal (Deloitte) to evaluate methods for reconciling agency data against other data with the goal of completing a comparative analysis of the two different data sets.	\$ 546.00	1.7	\$ 928.20

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Vazquez-Rivera, Jose	Meet with J. Doyle (Deloitte) to discuss the status of the budget workstream, issues identified by OMB needing assistance, and draft work plan for zero based budgeting.	\$ 585.00	1.7	\$ 994.50
8/22/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB - Contractor) to obtain an understanding of the new responsibilities assigned to OMB and ways that resourcing can be leveraged to facilitate the transition.	\$ 585.00	0.5	\$ 292.50
8/22/2017	Vazquez-Rivera, Jose	Review analysis performed showing a comparison of amounts spent and encumbered to date vs seven weeks of FY18 budget sabana (budget detail) report to identify key variances within Fund 111 (Federal Fund).	\$ 585.00	0.8	\$ 468.00
8/22/2017	Vazquez-Rivera, Jose	Review analysis performed showing a comparison of amounts spent and encumbered to date vs seven weeks of FY18 budget sabana (budget detail) report to identify key variances within Fund 141 (General Fund) to be discussed with OMB leadership (J. Marrero).	\$ 585.00	0.5	\$ 292.50
8/22/2017	Vazquez-Rivera, Jose	Review draft of proposed work plan outlining the compilation and assessment of the FY19 GPR budget, with changes from FY18 process, to be presented to J. Marrero (OMB Director).	\$ 585.00	0.9	\$ 526.50
8/22/2017	Vazquez-Rivera, Jose	Review detailed analysis outlining the projected savings associated with expense measures embedded in the FY18 Budget to be provided to E&Y in response to related inquiries.	\$ 585.00	0.7	\$ 409.50
8/22/2017	Vazquez-Rivera, Jose	Review consolidated analysis built off of outputs from queries from the PRIFAS (GPR PeopleSoft Accounting System) showing budget, amount encumbered, amounts spent to-date for both the General Fund (141) and Federal Fund (111) to be discussed with OMB leadership (J. Marrero).	\$ 585.00	0.5	\$ 292.50
8/22/2017	Vazquez-Rivera, Jose	Review analysis built off of query from PRIFAS (GPR PeopleSoft Accounting System) showing budget, amount encumbered, and spend to date for General Fund (141) by concept (expense category) to be discussed with OMB leadership (J. Marrero).	\$ 585.00	0.5	\$ 292.50
8/22/2017	Vazquez-Rivera, Jose	Review draft diagram of the OMB consolidated budget visibility to assess level of detail and consolidated roll-up.	\$ 585.00	0.2	\$ 117.00
8/22/2017	Vazquez-Rivera, Jose	Review draft workplan with key milestones migration of a zero based budget for the pilot agencies prior to discussion with J. Marrero (OMB - Director).	\$ 585.00	1.7	\$ 994.50
8/23/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to discuss status of analysis being compiled by Deloitte and BDO related to the confidential cost savings initiative as requested by the PROMESA Oversight Board.	\$ 585.00	0.5	\$ 292.50
8/23/2017	Doyle, John	Prepare analysis that compares July and August expenditures by fund to identify variances to budget.	\$ 585.00	0.8	\$ 468.00
8/23/2017	Doyle, John	Draft zero based budgeting proposal requested by J. Marrero (OMB - Director) to be leveraged by OMB in compilation and assessment of FY19 budget.	\$ 585.00	0.9	\$ 526.50
8/23/2017	Doyle, John	Review summary analysis of OMB and Hacienda financial systems prepared by V. Soran (Deloitte) in preparation of meeting with OMB to discuss applications to enhance budget-to-actual reporting for FY18.	\$ 585.00	1.8	\$ 1,053.00

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Doyle, John	Meet with J. Gabb, A. Singh, E. O'Neal (Deloitte) to discuss comparison of February to July Roster headcounts including key variances.	\$ 585.00	0.8	\$ 468.00
8/23/2017	Doyle, John	Reviewed analysis of FY17 / FY18 headcount by agency to assess completeness.	\$ 585.00	0.5	\$ 292.50
8/23/2017	Doyle, John	Meet with J. Gabb, A. Singh, E. O'Neal (Deloitte) to discuss where the budget team can leverage work done by other work streams for implementation of zero based budgeting at OMB.	\$ 585.00	1.2	\$ 702.00
8/23/2017	Gabb, James	Meet with C. Young (Deloitte) to discuss Zero Based Budgeting approach with an update on the consulting workstreams relating to cost savings to integrate work.	\$ 546.00	0.8	\$ 436.80
8/23/2017	Gabb, James	Call with J. Vasquez (Deloitte) to discuss request from J. Marrero (OMB) for a comparison of February to July headcount roster information received to-date.	\$ 546.00	0.2	\$ 109.20
8/23/2017	Gabb, James	Meet with J. Doyle, A. Singh E. O'Neal (Deloitte) to discuss comparison of February to July roster headcount information.	\$ 546.00	0.8	\$ 436.80
8/23/2017	Gabb, James	Prepare comparison of thirty-five agency rosters from February analysis to July roster information to provide supporting analysis.	\$ 546.00	2.6	\$ 1,419.60
8/23/2017	Gabb, James	Meet with H. Cruz (BDO) to discuss adjustments to February rosters in order to complete roster analysis.	\$ 546.00	0.7	\$ 382.20
8/23/2017	Gabb, James	Meet with R. Maldonado (OMB) to discuss summary schedule comparing February BDO rosters to July agency rosters for J. Marrero (OMB director).	\$ 546.00	0.6	\$ 327.60
8/23/2017	Gabb, James	Update comparison of February rosters to July rosters for resolved issues related to departments of police / education.	\$ 546.00	1.3	\$ 709.80
8/23/2017	Gabb, James	Meet with J. Doyle A. Singh E. O'Neal (Deloitte) to discuss where the budget team can leverage work done by other Deloitte workstreams for implementation of Zero Based Budgeting.	\$ 546.00	1.2	\$ 655.20
8/23/2017	Gabb, James	Meet with A. Singh to discuss treatment of employee status trends within rosters in preparation of analysis for OMB director (J. Marrero).	\$ 546.00	1.1	\$ 600.60
8/23/2017	O'Neal, Emma	Prepare analysis to summarize employees by type from February / July rosters for 35 agencies to be included in a report showing comparisons for all agencies.	\$ 429.00	2.9	\$ 1,244.10
8/23/2017	O'Neal, Emma	Meet with J. Doyle, A. Singh, J. Gabb (Deloitte) to discuss variances between February / July agency roster headcounts.	\$ 429.00	0.8	\$ 343.20
8/23/2017	O'Neal, Emma	Meet with J. Doyle, A. Singh, J. Gabb (Deloitte) to discuss how the budget team can leverage work done by other work streams for implementation of zero based budgeting at OMB.	\$ 429.00	1.2	\$ 514.80
8/23/2017	O'Neal, Emma	Review August accounts payable analysis to understand payables by concept by agency to be entered into the accounting system.	\$ 429.00	1.4	\$ 600.60
8/23/2017	O'Neal, Emma	Prepare analysis to compare accounts payable in July summary with accounts payable in August summary to understand which invoices have now been paid by GPR.	\$ 429.00	2.9	\$ 1,244.10

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Pizzo, Chris	Continue analysis of Dept. of Corrections and Rehabilitation FY18 budget - including preparing the excel analysis of the budgets for the fiscal years 2014 through 2018, including sources of revenues, budgeted expenses by concept, and performance indicators.	\$ 546.00	1.6	\$ 873.60
8/23/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss the process of the reconciliation of the payroll rosters submitted in February to the rosters submitted in August in order to assess the actual headcount reductions.	\$ 546.00	0.3	\$ 163.80
8/23/2017	Quails, Mike	Review process analysis within the 'Data Available for Monthly Budget to Actual Reporting V6' in order to identify issues affecting the process flow of data for the five agencies running PeopleSoft, for PROMESA Reporting of Budget versus Actuals.	\$ 507.00	0.7	\$ 354.90
8/23/2017	Quails, Mike	Review the 'Data Available for Monthly Budget to Actual Reporting V6' in order to prepare options to address concept/object level differences, for OMB's Budget vs. Actuals reporting.	\$ 507.00	0.6	\$ 304.20
8/23/2017	Singh, Amit	Analyze the transfers of budget to Department of Natural, Environmental Resources to assess the cause of large variance in the Donations, Subsidies Concept for the 7 weeks ended August 20.	\$ 546.00	1.1	\$ 600.60
8/23/2017	Singh, Amit	Prepare a comparative analysis of agency-provided headcount rosters as of July 15 to Feb 28 for 25 agencies in order to identify changes per executive orders have been implemented, data provided by agencies is consistent with budgeted headcount.	\$ 546.00	2.8	\$ 1,528.80
8/23/2017	Singh, Amit	Meet with J. Doyle, J. Gabb (both of Deloitte) to review the findings of the February 28 roster comparison with July 15 rosters.	\$ 546.00	0.8	\$ 436.80
8/23/2017	Singh, Amit	Meet with R. Maldonado (OMB), J. Gabb (Deloitte) to discuss inconsistencies identified with rosters of 3 agencies as a result of comparing February 28 rosters with July 15 rosters.	\$ 546.00	0.6	\$ 327.60
8/23/2017	Singh, Amit	Prepare analysis of RHUM headcount data of Department of Education to assess why RHUM headcount for transitory employees is different than as the agency-submitted roster.	\$ 546.00	2.3	\$ 1,255.80
8/23/2017	Singh, Amit	Meet with H. Cruz (BDO) to discuss adjustments to headcount rosters as of Feb-28 in order to complete comparative roster analysis by-agency per request of R. Maldonado (OMB - Deputy Director).	\$ 546.00	0.7	\$ 382.20
8/23/2017	Singh, Amit	Meet with J. Doyle, J. Gabb, E. O'Neal (Deloitte) to discuss areas where the Budget Team can leverage work done by other workstreams for implementation of Zero-based Budgeting.	\$ 546.00	1.2	\$ 655.20
8/23/2017	Singh, Amit	Meet with J. Gabb (Deloitte) to discuss treatment of employee status field in the headcount rosters.	\$ 546.00	1.1	\$ 600.60
8/23/2017	Vazquez-Rivera, Jose	Meeting with R. Maldonado (OMB) to discuss an analysis to be performed showing a comparison of the February, July rosters to be provided to the Oversight Board	\$ 585.00	0.7	\$ 409.50



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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Vazquez-Rivera, Jose	Review analysis that compares roster data as of February versus data as of July to identify key variances prior to submitting to the PROMESA Oversight Board.	\$ 585.00	1.1	\$ 643.50
8/24/2017	Doyle, John	Review E&Y diligence request regarding FY18 budget expenditure detail with J. Aponte (OMB) to assist in drafting requisite responses.	\$ 585.00	0.6	\$ 351.00
8/24/2017	Doyle, John	Review analysis outlining PRIFAS (financial systems) interface between Hacienda and OMB systems in preparation for discussion with J. Marrero (OMB - Director) to review options to explore for enhancing current reporting.	\$ 585.00	0.9	\$ 526.50
8/24/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to discuss latest updates to analysis to assess the confidential cost savings initiative.	\$ 585.00	0.3	\$ 175.50
8/24/2017	Doyle, John	Review analysis related to FY17 and FY18 Special Appropriations to identify key year-over-year variances in preparation for discussions related to reconciliation of FY18 Budget to FY18 Fiscal Plan	\$ 585.00	0.7	\$ 409.50
8/24/2017	Doyle, John	Meet with A. Singh (Deloitte) to discuss issues with current OMB information technology infrastructure and interface with Hacienda systems that creates issues with reporting.	\$ 585.00	0.3	\$ 175.50
8/24/2017	Doyle, John	Meet with J. Aponte (OMB) regarding benefits of using FY18 contracts' analysis to assist with the FY19 Zero Based Budget migration efforts.	\$ 585.00	0.4	\$ 234.00
8/24/2017	Doyle, John	Meet with J. Marrero (OMB - Director) to discuss latest updates to zero based budget work plan outlining approach for FY19 budget development.	\$ 585.00	1.0	\$ 585.00
8/24/2017	Doyle, John	Review document drafted by OMB to explain Budget Transfer process to assess accuracy in response to related inquiry from E&Y.	\$ 585.00	0.3	\$ 175.50
8/24/2017	Gabb, James	Review information systems made available by OMB for the purpose of understanding / documenting sources of information / status of agency reporting to-date to be used in developing updated budget to actual reporting at OMB.	\$ 546.00	2.9	\$ 1,583.40
8/24/2017	Gabb, James	Analyze deck prepared by Cost Transformation workstream used to monitor how the agencies are progressing towards their budgetary targets, with the purpose of integrating their existing work.	\$ 546.00	2.7	\$ 1,474.20
8/24/2017	Gabb, James	Meet with J. Doyle A. Singh (Deloitte) to discuss flow of budget to actual information within accounting/ reporting systems maintained across OMB/ Hacienda for the purpose of preparing for discussions with J. Aponte J. Marrero (OMB).	\$ 546.00	1.7	\$ 928.20
8/24/2017	Gabb, James	Meet with A. Singh (Deloitte) to discuss changes to documentation of budget to actual information within accounting/ reporting systems maintained across OMB/ Hacienda for the purpose of preparing for discussions with J. Aponte J. Marrero (OMB).	\$ 546.00	1.6	\$ 873.60

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/24/2017	O'Neal, Emma	Review analysis comparing updated agency roster to RHUM (GPR Employee Database) for Commonwealth Election Commission agency to remove duplicate / vacant employees for contingent confidential cost savings initiative.	\$ 429.00	1.4	\$ 600.60
8/24/2017	O'Neal, Emma	Review analysis comparing updated agency-provided roster to RHUM (GPR Employee Database) for Dept of Justice to check completeness for the contingent confidential cost savings initiative.	\$ 429.00	1.3	\$ 557.70
8/24/2017	O'Neal, Emma	Prepare analysis to evaluate whether it is possible to reconcile the 40K employees in the Dept. of Education roster to RHUM, using a number of different reconciliation methods / modelling techniques, to highlight roster surplus / payroll system issues.	\$ 429.00	2.8	\$ 1,201.20
8/24/2017	O'Neal, Emma	Review analysis comparing agency-provided roster to RHUM (GPR Employee Database) for the Firefighters Corps agency to remove duplicate employee names / positions numbers for contingent confidential cost savings initiative.	\$ 429.00	1.5	\$ 643.50
8/24/2017	O'Neal, Emma	Review analysis comparing agency-provided roster to RHUM (GPR Employee Database) for the Public Services Commission to remove duplicate / vacant employees for the contingent confidential cost savings initiative.	\$ 429.00	1.1	\$ 471.90
8/24/2017	O'Neal, Emma	Review analysis comparing agency-provided roster data with RHUM (GPR Employee Database) for Dept of Consumer Affairs to identify variances and potential duplicates for contingent confidential cost savings initiative.	\$ 429.00	1.2	\$ 514.80
8/24/2017	Singh, Amit	Meet with J. Doyle, J. Gabb (Deloitte) to review draft of information flows between PRIFAS instances/OMB in order to assess the net visibility of General Fund budget for reporting purposes.	\$ 546.00	0.4	\$ 218.40
8/24/2017	Singh, Amit	Meet with D. Figueroa (OMB) to discuss agenda items for meeting to discuss the sources of actuals information used by OMB for reporting budget versus actuals.	\$ 546.00	0.3	\$ 163.80
8/24/2017	Singh, Amit	Meet with A. Rivera (OMB) to get an update on status of implementation of system scripts by non-PRIFAS public corporations to send accounting transaction details to OMB for budget versus actuals reporting.	\$ 546.00	0.3	\$ 163.80
8/24/2017	Singh, Amit	Meet with C. Rosado (OMB) to discuss the information provided by non-PeopleSoft 7.5 agencies to OMB, where the information is captured, how the information is different from what is provided to PRIFAS.	\$ 546.00	0.9	\$ 491.40
8/24/2017	Singh, Amit	Meet with J. Gabb (Deloitte) to discuss and identify agencies that should be excluded in the July Budget-to-Actual reporting based on preliminary review of July data submissions.	\$ 546.00	0.5	\$ 273.00
8/24/2017	Singh, Amit	Meet with C. Rosado (OMB) to discuss specific issues related to information transfer from PRIFAS to OMB that need to be on agenda for meeting with D. Figueroa (OMB) to discuss Budget versus Actuals reporting.	\$ 546.00	0.4	\$ 218.40

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/24/2017	Singh, Amit	Preliminary review of Department ID table in PRIFAS versus agency codes at OMB to understand how PRIFAS reports are structured which in turn will help in reporting budget versus actuals to the Board.	\$ 546.00	0.4	\$ 218.40
8/24/2017	Singh, Amit	Preliminary review of Concept-Account relationships in PRIFAS to understand how PRIFAS reports are structured which in turn will help in reporting budget versus actuals to the Board.	\$ 546.00	0.9	\$ 491.40
8/24/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB - Contractor) to discuss the key takeaways from the meeting with the PROMESA Oversight Board and its Advisors in order to provide recommendations on prioritization in order to meet Board's requests.	\$ 585.00	1.0	\$ 585.00
8/24/2017	Vazquez-Rivera, Jose	Meet with R. Maldonado (OMB - Deputy Director) to walk through the comparative analysis of the February and July roster data to be provided to the PROMESA Oversight Board.	\$ 585.00	0.7	\$ 409.50
8/24/2017	Vazquez-Rivera, Jose	Review proposed draft of a financial and business process design workshop schedule prepared by Hacienda to provide observations and recommendations on key GPR resourcing needed.	\$ 585.00	0.5	\$ 292.50
8/24/2017	Vazquez-Rivera, Jose	Review document prepared by OMB regarding the necessary steps required for implementation of a zero based budget to provide observations and recommendations.	\$ 585.00	1.5	\$ 877.50
8/24/2017	Vazquez-Rivera, Jose	Review document prepared by OMB to provide comments and additional detail in response to inquiries from E&Y regarding the FY18 budgeting process, including the reconciliation process to the FY18 Fiscal Plan.	\$ 585.00	0.5	\$ 292.50
8/25/2017	Gabb, James	Prepare summary waterfall of changes from FY17 Budget to FY18 Budget for DPS area (by agency).	\$ 546.00	1.1	\$ 600.60
8/25/2017	Gabb, James	Prepare summary waterfall of changes from FY17 Budget to FY18 Budget for DDEC area (by agency).	\$ 546.00	2.1	\$ 1,146.60
8/25/2017	O'Neal, Emma	Review analysis comparing agency-provided roster to RHUM (GPR Employee Database) for Dept of Sports & Recreation to identify duplicate employee names / positions for the contingent confidential cost savings initiative.	\$ 429.00	1.0	\$ 429.00
8/25/2017	O'Neal, Emma	Update analysis comparing new agency-provided roster data to RHUM (GPR Employee Database) for Institute of Puerto Rican Culture to remove duplicate employee numbers for the contingent confidential cost savings initiative.	\$ 429.00	1.4	\$ 600.60
8/25/2017	O'Neal, Emma	Review analysis comparing agency-provided roster data to RHUM (GPR Employee Database) for the Mental Health Agency (ASSMCA) to identify duplicate employee names / positions to validate variances prior to providing to OMB leadership (R. Maldonado) for contingent confidential cost savings initiative.	\$ 429.00	0.7	\$ 300.30

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/25/2017	O'Neal, Emma	Review analysis comparing agency-provided roster data to RHUM (GPR Employee Database) for the State Historic Preservation Office to identify the cause of the variance between the two data sets for the contingent confidential cost savings initiative.	\$ 429.00	2.1	\$ 900.90
8/25/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss the documentation related to facilities and contract costs for 22 agencies in order to plan for including this analysis in the zero based budgeting process.	\$ 546.00	0.2	\$ 109.20
8/25/2017	Pizzo, Chris	Analyze report outlining FY18 GPR cost savings initiatives for the Dept. of Police in order to apply the methodology of spend reduction to the FY18 budget-to-actual reporting process and facilitate the migration to zero based budgeting for FY19.	\$ 546.00	0.6	\$ 327.60
8/25/2017	Pizzo, Chris	Analyze "Monthly Savings Tracking of Transformation Agencies Contracts and Facilities" in order to apply the methodology to the zero based budgeting process for FY19 / the FY18 budget to actual process (with emphasis on agency 040 - Police Department).	\$ 546.00	0.3	\$ 163.80
8/25/2017	Pizzo, Chris	Prepare August 21 to August 27 weekly status update related to the FY18 GPR budget work stream to reflect work performed with AAFAF to provide detailed breakdown of right-sizing expense measures to address inquiries from E&Y and McKinsey, and prepared headcount analysis comparing February to July roster information for the contingent confidential cost savings initiative, for submission to R. Maldonado (PR – Secretary of Treasury, CFO).	\$ 546.00	0.6	\$ 327.60
8/25/2017	Pizzo, Chris	Read the "Data Available for Monthly Budget to Actual Reporting" document to understand the financial data/information flow in order to prepare for the FY18 budget to actual reporting process.	\$ 546.00	0.2	\$ 109.20
8/25/2017	Pizzo, Chris	Analyze the General Summary AP Aging Report dated 8/18/17 in order to understand the dollar amount including related fiscal years of accounts payable for the selected agencies.	\$ 546.00	0.2	\$ 109.20
8/25/2017	Pizzo, Chris	Analyze the actual spending in fund 111 by agency for the first seven weeks of the FY18 compared to the FY18 budget in accordance with the scope of services for the budget work stream.	\$ 546.00	0.1	\$ 54.60
8/25/2017	Pizzo, Chris	Analyze the actual spending in fund 141 by agency for the first seven weeks of the FY18 compared to the FY18 budget in accordance with the scope of services for the budget work stream.	\$ 546.00	0.1	\$ 54.60
8/25/2017	Singh, Amit	Review the Roster-RHUM matching analysis to update the information not available in prior analysis.	\$ 546.00	2.8	\$ 1,528.80
8/25/2017	Singh, Amit	Review the updated Roster information on 8/25 to identify changes that will result in additional matching with RHUM information.	\$ 546.00	2.1	\$ 1,146.60
8/25/2017	Vazquez-Rivera, Jose	Review summary document with a summary of the data submitted at an agency level to be considered in evaluation of the confidential cost savings initiative.	\$ 585.00	1.8	\$ 1,053.00

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/28/2017	Doyle, John	Review Aug-25 weekly cash report prepared by third party to compare with FY18 budget to identify reasons for variance.	\$ 585.00	1.4	\$ 819.00
8/28/2017	Doyle, John	Review analysis of updated comparison of RHUM (GPR Employee Database) compared to roster information obtained from agencies to report key variances to OMB leadership (J. Marrero).	\$ 585.00	0.6	\$ 351.00
8/28/2017	Doyle, John	Meet with J. Gabb, C. Pizzo, A. Singh (Deloitte) to discuss the status of the employee rosters received by agency including agencies that have not submitted information.	\$ 585.00	0.4	\$ 234.00
8/28/2017	Doyle, John	Meet with J. Gabb (Deloitte) to review agencies with missing roster information in preparation for meeting with R. Maldonado (OMB - Deputy Director).	\$ 585.00	0.8	\$ 468.00
8/28/2017	Doyle, John	Meet with J. Gabb and C. Pizzo (Deloitte) to review additional inquiries from E&Y related to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget in order to prepare for meeting with E&Y to discuss responses.	\$ 585.00	1.2	\$ 702.00
8/28/2017	Doyle, John	Meet with J. Gabb and C. Pizzo (Deloitte) to discuss potential adjustments to reconciliation of the FY18 Fiscal Plan to the FY18 Budget based on responses to E&Y inquiries.	\$ 585.00	2.4	\$ 1,404.00
8/28/2017	Doyle, John	Meet with C. Pizzo, J. Gabb (Deloitte), S. Panatgiotakis, J. Porepa (EY) to discuss the reconciliation of the FY18 Fiscal Plan to the FY18 budget, including walk through of responses to related inquiries to the reconciliation.	\$ 585.00	1.5	\$ 877.50
8/28/2017	Doyle, John	Meet with R. Maldonado (OMB - Deputy Director) to review latest analysis based on additional information obtained from agencies in order to project projected savings from confidential cost savings initiative.	\$ 585.00	0.7	\$ 409.50
8/28/2017	Doyle, John	Review E&Y bridge analysis between FY18 Budget and FY18 Fiscal plan in preparation for meeting with E&Y to walk through analysis and discuss variances.	\$ 585.00	1.3	\$ 760.50
8/28/2017	Morahan, Tim	Meet with J. Gabb and C. Pizzo (both Deloitte) to discuss plan for improving the FY18 budget-to-actual reporting process, as well as the key initiatives to migrate to zero based budgeting in FY19.	\$ 507.00	0.9	\$ 456.30
8/28/2017	Nguyen, Phuong	Update analysis of budget to actual work stream based on additional information regarding headcount analysis, zero based budgeting to assess gaps in timeline, reporting requirements.	\$ 429.00	1.2	\$ 514.80
8/28/2017	O'Neal, Emma	Prepare analysis to compare 8/18 cash flow with 8/11 cash flow to identify which line items have been reforecast / understand why certain line items have been reforecast.	\$ 429.00	2.7	\$ 1,158.30
8/28/2017	O'Neal, Emma	Prepare analysis comparing employee data in roster provided for Fortaleza to RHUM (GPR Employee Database) to understand whether the Fortaleza-provided roster includes surplus employees for the contingent confidential cost savings initiative.	\$ 429.00	1.3	\$ 557.70
8/28/2017	O'Neal, Emma	Update analysis comparing February agency employee rosters to July agency employee rosters to include data from 5 additional rosters received on 8/28.	\$ 429.00	2.9	\$ 1,244.10

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/28/2017	O'Neal, Emma	Update analysis comparing roster data to RHUM to include headcount / salary data from FY18 Budget, to understand whether the rosters / RHUM are more representative of budgeted headcount.	\$ 429.00	2.1	\$ 900.90
8/28/2017	O'Neal, Emma	Update analysis comparing roster to RHUM to split out transitory headcount / salaries, in order to understand whether transitory employees are driving variances between the various data sources.	\$ 429.00	2.7	\$ 1,158.30
8/28/2017	Pizzo, Chris	Analyze the reconciliation of the FY18 Fiscal Plan to the FY18 Budget that was prepared by E&Y in order to discuss their questions / prepare for in-person meeting on the same topic on 8/29/17.	\$ 546.00	2.7	\$ 1,474.20
8/28/2017	Pizzo, Chris	Review the changes made to the FY18 cash forecast to gain an understanding as to why the payroll forecast shifted from the week ended 9/1, 9/8 to the week ended 8/25 given the payroll cycle is the 15th / 30th.	\$ 546.00	0.8	\$ 436.80
8/28/2017	Pizzo, Chris	Analyze the weekly cash flow report for the week ended August 4th to evaluate the cash flow performance for the week.	\$ 546.00	1.1	\$ 600.60
8/28/2017	Pizzo, Chris	Meet with J. Gabb, T. Morahan (Deloitte) to plan for the FY18 budget to actual / FY19 zero based budgeting work stream process.	\$ 546.00	0.9	\$ 491.40
8/28/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb (Deloitte) to review questions asked by E&Y related to the reconciliation of the FY18 Fiscal Plan to the FY18 Budget in order to prepare for meeting with E&Y on 8/29 on the topic.	\$ 546.00	2.4	\$ 1,310.40
8/28/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, A. Singh (Deloitte) to discuss the status of the employee rosters received by agency including agencies for which a roster has not yet been received.	\$ 546.00	0.4	\$ 218.40
8/28/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss reclassifications to be made within the budget module from the agencies own revenues, other income to special revenue funds.	\$ 585.00	0.5	\$ 292.50
8/28/2017	Vazquez-Rivera, Jose	Review analysis that compares data obtained from agencies as of July with data stored in RHUM (GPR Employee Database) to identify variances by-agency with R. Maldonado (OMB - Deputy Director).	\$ 585.00	1.0	\$ 585.00
8/28/2017	Vazquez-Rivera, Jose	Review analysis comparing roster data from February with updated data obtained from agencies as of July in order to prepare for discussion with R. Maldonado (OMB - Deputy Director).	\$ 585.00	1.2	\$ 702.00
8/28/2017	Vazquez-Rivera, Jose	Review reconciliation of agencies that have not submitted their roster information accounting for additional agencies that submitted in mid-August in order to discuss remediation procedures with R. Maldonado (OMB - Deputy Director).	\$ 585.00	0.7	\$ 409.50
8/28/2017	Vazquez-Rivera, Jose	Review the adversary complaint for declaratory, injunctive relief submitted by the PROMESA Oversight Board to identify points that will affect the FY18 Budget with R. Maldonado (OMB - Deputy Director), J. Marrero (OMB - Director), and J. Aponte (OMB - Contractor).	\$ 585.00	1.1	\$ 643.50
8/29/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss results of E&Y review of FY18 fiscal plan versus FY18 budget.	\$ 585.00	0.5	\$ 292.50

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Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Doyle, John	Discuss with J. Gabb, C. Pizzo (Deloitte) S. Panatgiotaka, J. Porepa (EY) to discuss the reconciliation of the FY18 Fiscal Plan to the FY18 budget, including providing information to EY in response to questions on the reconciliation prepared in response to PROMESA request.	\$ 585.00	1.3	\$ 760.50
8/29/2017	Doyle, John	Discuss with J. Gabb (Deloitte) S. Panatgiotakas, J. Porepa (E&Y) to discuss revised questions from E&Y regarding the reconciliation of the FY18 Fiscal Plan to the FY18 budget prepared in response to PROMESA request.	\$ 585.00	1.1	\$ 643.50
8/29/2017	Doyle, John	Meet with J Gabb, C Pizzo, T Morahan (Deloitte) to discuss the IT system infrastructure at OMB, Hacienda, Agencies including what financial information is available to meet the FY18 budget to actual reporting requirements.	\$ 585.00	0.8	\$ 468.00
8/29/2017	Doyle, John	Meet with J. Gabb, and C. Pizzo (Deloitte) to follow up on the projected savings within the agencies under the Dept of Economic Development & Commerce (DDEC) agencies for FY18 in order to create analysis of projected savings targets compared to budgeted savings for agency-level discussions.	\$ 585.00	1.6	\$ 936.00
8/29/2017	Doyle, John	Call with V. Soran, J. Gabb, C. Pizzo, T. Morahan (Deloitte) to discuss the next steps related to the IT system infrastructure analysis at OMB as well as agency-level analysis to identify what financial information is available to meet the FY18 budget to actual reporting requirements.	\$ 585.00	0.7	\$ 409.50
8/29/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss initial roadmap required to create budget for Special Revenue Funds.	\$ 585.00	0.5	\$ 292.50
8/29/2017	Doyle, John	Meet with J. Porepa (E&Y), S. Pantiokas (E&Y), J. Gabb (Deloitte), C. Pizzo (Deloitte) to discuss updated reconciliation of the FY18 Fiscal Plan to the FY18 budget.	\$ 585.00	1.6	\$ 936.00
8/29/2017	Doyle, John	Meet with J. Porepa, S. Pantiokas (E&Y), J. Aponte (OMB - Contractor) to discuss budgetary transfer needs for FY18.	\$ 585.00	0.9	\$ 526.50
8/29/2017	Doyle, John	Meet with D. Saran, R. Ferraro, C Pizzo, J. Gabb (Deloitte) to discuss the projected savings by category for the DDEC (transformation) agencies for FY18.	\$ 585.00	1.1	\$ 643.50
8/29/2017	Doyle, John	Meet with J. Porepa, S. Pantiokas (E&Y), J. Aponte (OMB) to discuss budget-to-actual reporting for agencies outside of the General Fund, as well as procedures to execute budgetary transfers in FY18.	\$ 585.00	0.6	\$ 351.00
8/29/2017	Doyle, John	Prepare consolidated reconciliation of OMB budget reports prepared for FY18 to identify transfer requests for selected agencies net to zero prior to submission to the FOMB.	\$ 585.00	0.6	\$ 351.00
8/29/2017	Morahan, Tim	Review finalized version of the July budget-to-actual report to assess the magnitude of the variances at the concept code (expense category) level.	\$ 507.00	1.2	\$ 608.40
8/29/2017	Morahan, Tim	Review June 2017 Liquidity Reporting Plan to identify pillars that will be important in migrating to zero based budgeting with the 20 pilot agencies.	\$ 507.00	0.8	\$ 405.60
8/29/2017	Morahan, Tim	Review finalized version of the budget Workstream Status Update for the week-ending Aug-25 to assess whether updates related to the confidential cost savings initiative data collection efforts were included.	\$ 507.00	0.3	\$ 152.10



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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Morahan, Tim	Meet with J. Doyle, J. Gabb, and C. Pizzo (all Deloitte) to discuss the IT system infrastructure utilized at OMB, Hacienda, and the Agencies to identify the key gaps and assess near-term solutions to meet the FY18 budget-to-actual reporting requirements.	\$ 507.00	0.6	\$ 304.20
8/29/2017	Morahan, Tim	Review Financial Bridge Analysis dated March-2017 prepared by E&Y to assess the framework used to reconcile key cost savings initiatives with the projected budget.	\$ 507.00	1.5	\$ 760.50
8/29/2017	Morahan, Tim	Call with V. Soran, J. Doyle, J. Gabb, and C. Pizzo (Deloitte) to discuss the next steps related to the IT system infrastructure assessment for OMB, Hacienda, Agencies including how financial information is currently pulled from the systems to compile the budget-to-actual data for reporting.	\$ 507.00	0.7	\$ 354.90
8/29/2017	O'Neal, Emma	Prepare analysis to reconcile roster data provided by the Dept of State to RHUM (GPR Employee Database) to highlight variances at an employee-level, to be provided to OMB staff for further investigation in relation to the contingent confidential cost savings initiative.	\$ 429.00	1.3	\$ 557.70
8/29/2017	O'Neal, Emma	Prepare analysis to reconcile roster data from the Office of the Governor to RHUM (GPR Employee Database) to identify variances to be provided to OMB for further analysis in relation to the contingent cost savings initiative.	\$ 429.00	1.1	\$ 471.90
8/29/2017	O'Neal, Emma	Prepare analysis to reconcile data in roster provided by ASUME (Family Agency - Child Support) to RHUM (GPR Employee Database) to identify variances for OMB review related to contingent confidential cost savings initiative.	\$ 429.00	1.4	\$ 600.60
8/29/2017	O'Neal, Emma	Prepare analysis to reconcile roster data provided by the Administration of the Socioeconomic Development of Family (ADSEF) to RHUM (GPR Employee Database) to identify variances for OMB review related to contingent confidential cost savings initiative.	\$ 429.00	1.2	\$ 514.80
8/29/2017	O'Neal, Emma	Update consolidated variance report comparing agency-provided roster data to RHUM (GPR Employee Database) to include variances identified for the Office of the Governor, Dept of State, Child Support Administration (ASUME) and the Administration of the Socioeconomic Development of Family (ADSEF) for the contingent confidential cost savings initiative.	\$ 429.00	1.6	\$ 686.40
8/29/2017	O'Neal, Emma	Update report comparing employee agency roster data to RHUM to include an executive summary to show which agencies have been responsive / how many agencies in RHUM remain outstanding	\$ 429.00	2.3	\$ 986.70
8/29/2017	O'Neal, Emma	Prepare analysis comparing roster from 055 - Department of Agriculture to RHUM data on an employee by employee basis to understand whether all employees in roster are captured on payroll system	\$ 429.00	1.1	\$ 471.90
8/29/2017	O'Neal, Emma	Create model to be used as a tool to assess different combinations of agencies to be analyzed under the Zero Based Budget criteria	\$ 429.00	2.7	\$ 1,158.30

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb (Deloitte), S. Panatgiotakas, J. Porepa (EY) to discuss the reconciliation of the FY18 Fiscal Plan to the FY18 budget, including providing information to E&Y on the reconciliation.	\$ 546.00	1.6	\$ 873.60
8/29/2017	Pizzo, Chris	Analyze cash flow report prepared by third party for the week ended 8/4/17.	\$ 546.00	0.6	\$ 327.60
8/29/2017	Pizzo, Chris	Meet with V. Soran, A. Singh (Deloitte), C. Rosado, D. Smith (OMB) to discuss the IT system infrastructure at OMB, Hacienda, Agencies including what financial information is available to meet the FY18 budget to actual reporting requirements.	\$ 546.00	2.1	\$ 1,146.60
8/29/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, T. Morahan (Deloitte) to discuss the IT system infrastructure at OMB, Hacienda, Agencies including what financial information is available to meet the FY18 budget to actual reporting requirements.	\$ 546.00	0.6	\$ 327.60
8/29/2017	Pizzo, Chris	Call with V. Soran, J. Doyle, J. Gabb, T. Morahan (Deloitte) to discuss the next steps related to the IT system infrastructure at OMB, Hacienda, Agencies including what financial information is available to meet the FY18 budget to actual reporting requirements.	\$ 546.00	0.7	\$ 382.20
8/29/2017	Pizzo, Chris	Meet with D. Saran, R. Ferraro, J. Doyle, J. Gabb (Deloitte) to discuss the projected savings in the DDEC agencies for FY18.	\$ 546.00	1.1	\$ 600.60
8/29/2017	Pizzo, Chris	Meet with J. Gabb, J. Doyle (Deloitte) to follow up on the projected savings in the DDEC agencies for FY18 in order to create analysis of projected savings targets compared to budgeted savings.	\$ 546.00	1.6	\$ 873.60
8/30/2017	Doyle, John	Review financial analysis prepared by J. Gabb (Deloitte) related to expenditure reductions embedded in FY18 Budget for Dept. of Familia, DDEC (transformation) agencies.	\$ 585.00	1.8	\$ 1,053.00
8/30/2017	Doyle, John	Meet with J. Gabb, C. Pizzo, C. Kennedy (Deloitte) to discuss integration of contract review and potential savings identified into the FY19 Budgeting process.	\$ 585.00	0.5	\$ 292.50
8/30/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to review new information requests related to budget transfer requests and process for budgeting for liquidity reserves in FY17 and FY18.	\$ 585.00	0.6	\$ 351.00
8/30/2017	Doyle, John	Review information request from E&Y related to budget transfers for FY18 in order to discuss with J. Aponte (OMB - Contractor).	\$ 585.00	2.0	\$ 1,170.00
8/30/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to review information compiled by OMB related to budget transfer requests made to the FOMB and development of tables to support FY18 budget changes requested by E&Y.	\$ 585.00	0.7	\$ 409.50
8/30/2017	Doyle, John	Meet with J. Gabb, C. Pizzo, and C. Kennedy (Deloitte) to discuss the contract systems and information fields obtained from PCo (contracts database) for purpose of constructing templates to be requested by all agencies to assist with compiling FY19 budget.	\$ 585.00	1.2	\$ 702.00

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/30/2017	Doyle, John	Meet with J. Gabb, T. Morahan, J. Vazquez, C. Pizzo (Deloitte) to discuss zero based budget templates to be requested from all agencies for the purpose of compiling the FY19 Budget.	\$ 585.00	2.6	\$ 1,521.00
8/30/2017	Morahan, Tim	Meet with J. Gabb, and C. Pizzo (Deloitte) to walk through the work plan for creating the templates to be used for the FY19 zero based budgeting migration, specifically inputs for payroll, contracts, rent and utilities.	\$ 507.00	0.5	\$ 253.50
8/30/2017	Morahan, Tim	Review roll-forward analysis of the budget for the DDEC (Dept. of Economic Development) agencies in order to create a preliminary listing of zero based budgeting inputs for payroll, contracts, rent and utilities.	\$ 507.00	2.7	\$ 1,368.90
8/30/2017	Morahan, Tim	Prepare initial draft of inputs that will be required from agencies related to payroll, contracts, rent and utilities in order to migrate to zero based budgeting for FY19.	\$ 507.00	1.6	\$ 811.20
8/30/2017	Morahan, Tim	Meet with J. Gabb, and C. Pizzo (Deloitte) to assess the current data to meet the initial listing of inputs related to payroll, contracts, rent and utilities for migration to zero based budgeting in FY19.	\$ 507.00	1.3	\$ 659.10
8/30/2017	O'Neal, Emma	Prepare analysis to reconcile roster data provided by the Dept of Corrections & Rehabilitation to RHUM (GPR Employee Database) to identify variances to be provided to OMB staff for further review for contingent cost savings initiative.	\$ 429.00	2.4	\$ 1,029.60
8/30/2017	O'Neal, Emma	Prepare analysis to reconcile employee roster data provided by the Permit Management Office agency to RHUM (GPR Employee Database) to highlight employees variances that are appearing in one database but missing from the other for OMB review for the contingent confidential cost savings initiative.	\$ 429.00	1.4	\$ 600.60
8/30/2017	O'Neal, Emma	Prepare analysis to reconcile employee roster data provided by the Office of Management & Budget (OMB) to RHUM (GPR Employee Database) to highlight variances for further review for the contingent confidential cost savings initiative.	\$ 429.00	1.5	\$ 643.50
8/30/2017	O'Neal, Emma	Prepare analysis to show AAFAF non-federal savings / other adjustments (federal, non-federal) to illustrate drivers of the change from FY17 budget to FY18 budget for the Family department	\$ 429.00	2.6	\$ 1,115.40
8/30/2017	O'Neal, Emma	Update agency selection model to automate the calculation of budget fund coverage, to be used as a tool to select 20 agencies for the Zero Based Budget process	\$ 429.00	1.4	\$ 600.60
8/30/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, C. Kennedy (Deloitte) to discuss the contract data obtained from agencies in order to plan to utilize such information in the budget to actual / zero based budgeting process.	\$ 546.00	0.9	\$ 491.40
8/30/2017	Pizzo, Chris	Create the agency selection tool in excel in order to select agencies to be included in the budget to actual / zero based budgeting process.	\$ 546.00	1.3	\$ 709.80
8/30/2017	Pizzo, Chris	Meet with J. Gabb, T. Morahan (Deloitte) to discuss the FY19 budget template layout which will be provided to agencies to prepare the FY19 budget.	\$ 546.00	0.7	\$ 382.20

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/30/2017	Pizzo, Chris	Meet with T. Morahan (Deloitte) to create the FY19 budget template which will be provided to agencies to prepare the FY19 budget.	\$ 546.00	1.4	\$ 764.40
8/30/2017	Pizzo, Chris	Meet with J. Doyle, J. Vasquez, T. Morahan, J. Gabb (Deloitte) to discuss the upcoming changes to the FY18 budget file (sabana).	\$ 546.00	0.3	\$ 163.80
8/30/2017	Pizzo, Chris	Call with J Gabb, J Doyle, D Saran, J Wheelock R Ferraro (Deloitte) to discuss/validate reconciliation prepared by J Gabb on baseline costs, budget savings by concept code for Economic Development sub-agencies to assess asserted of savings.	\$ 546.00	0.7	\$ 382.20
8/30/2017	Pizzo, Chris	Analyze the roll forward of DDEC budgets and savings reflecting the FY18 cost savings in order to prepare for presentation to Hacienda.	\$ 546.00	0.3	\$ 163.80
8/30/2017	Vazquez-Rivera, Jose	Meet with J. Marrero (OMB - Director) to discuss the new responsibilities assigned to OMB, including resourcing needs to support key initiatives including the budget-to-actual reporting process, and the FY19 budget compilation and validation.	\$ 585.00	0.6	\$ 351.00
8/30/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB - Contractor) to discuss the status of obtaining access to the various OMB financial budget software applications.	\$ 585.00	0.7	\$ 409.50
8/30/2017	Vazquez-Rivera, Jose	Review draft document showing budget information of the 20 agencies preliminary selected for initial transition to zero based budget to prepare for discussion with OMB management (J. Marrero).	\$ 585.00	1.3	\$ 760.50
8/30/2017	Vazquez-Rivera, Jose	Draft outline of key provisions from General Memo number 456-17 from OMB to the agencies that will be part of the FY19 budgeting compilation, validation and assessment process.	\$ 585.00	1.1	\$ 643.50
8/30/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB - Contractor) to discuss zero based budget transition process and initial priorities with the 20 agencies selected for initial transition.	\$ 585.00	0.7	\$ 409.50
8/30/2017	Vazquez-Rivera, Jose	Review memo summarizing communication between OMB and PROMESA Oversight Board regarding FY18 budget reclassifications to understand the process and the reclassifications that have already been implemented for FY18.	\$ 585.00	1.3	\$ 760.50
8/30/2017	Vazquez-Rivera, Jose	Review FY18 budget sabana (support detail) report in response to diligence inquiry from McKinsey regarding agency subsidies incorporated into final FY18 budget submission.	\$ 585.00	1.6	\$ 936.00
8/31/2017	Doyle, John	Meet with J. Gabb (Deloitte) to discuss updated RHUM (GPR Employee database) information from August with process to develop comparison to July's data in order to identify key variances.	\$ 585.00	0.7	\$ 409.50
8/31/2017	Doyle, John	Meet with C. Pizzo, J. Gabb, T. Morahan (Deloitte), J. Aponte (OMB - Contractor) to discuss the FY19 budget templates with drop down menus to facilitate consistency of data collection.	\$ 585.00	1.1	\$ 643.50

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/31/2017	Doyle, John	Meet with C. Pizzo, J. Gabb, T. Morahan (Deloitte) to discuss the updates to the FY19 budget templates, including the drop down menus based on the government memorandum outlining the FY19 budget timeline and requirements.	\$ 585.00	0.5	\$ 292.50
8/31/2017	Doyle, John	Meet with J. Aponte (OMB - Contractor) to discuss integration of OMB systems to facilitate the budgeting process for FY19.	\$ 585.00	0.4	\$ 234.00
8/31/2017	Morahan, Tim	Meet with J. Doyle, J. Gabb, C. Pizzo (Deloitte), and J. Aponte (OMB - Contractor) to discuss the draft templates developed for the agencies to populate for FY19 with drop down menus for key inputs to help standardize the data.	\$ 507.00	1.4	\$ 709.80
8/31/2017	Morahan, Tim	Meet with J. Doyle, J. Gabb, and C. Pizzo (Deloitte) to discuss the updates required to the FY19 budget templates based on the new requirements related to Law 49 that outline the specific categories that budget allocation can be requested for.	\$ 507.00	1.1	\$ 557.70
8/31/2017	Morahan, Tim	Update the FY19 budget template to incorporate the new restrictions related to budget allocation expense categories per regulation 49 based on feedback from J. Aponte (OMB - Contractor).	\$ 507.00	1.3	\$ 659.10
8/31/2017	Morahan, Tim	Prepare chart of accounts using 2012 publication related to Law 49 (expense category budget restrictions) to identify key areas that will be impacted in FY19 budgeting process.	\$ 507.00	1.7	\$ 861.90
8/31/2017	Morahan, Tim	Review provisions of Law 49 to assess whether it will have an impact on FY18 budget-to-actual reporting based on current format and data that is being consolidated for inclusion.	\$ 507.00	1.8	\$ 912.60
8/31/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss implementations of updates requested by OMB to the FY19 budget process timeline.	\$ 429.00	0.4	\$ 171.60
8/31/2017	O'Neal, Emma	Update Zero Based Budget report to reflect dates included in official budget preparation timeline received from OMB so the presentation reflects most recent information.	\$ 429.00	2.6	\$ 1,115.40
8/31/2017	O'Neal, Emma	Prepare analysis to compare July RHUM payroll data with August RHUM payroll data, to understand which agencies have reduced/increased headcount in the month of August.	\$ 429.00	2.9	\$ 1,244.10
8/31/2017	O'Neal, Emma	Update consolidated variance analysis comparing employee roster data provided by agencies to RHUM (GPR Employee Database) to include variances identified for the Permit Management Office agency, Industrial Tax Exemption Office and the Office of Management & Budget (OMB) for the contingent confidential cost savings initiative.	\$ 429.00	2.5	\$ 1,072.50
8/31/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, T. Morahan (Deloitte) to discuss the FY19 budget templates with drop down menus in order to prepare for presentation of the same with OMB.	\$ 546.00	0.3	\$ 163.80
8/31/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, T. Morahan (Deloitte), J. Aponte (OMB - Consultant) to discuss the FY19 budget templates with drop down menus including budget timeline.	\$ 546.00	0.8	\$ 436.80

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/31/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, T. Morahan (Deloitte) to discuss the updates to the FY19 budget templates with drop down menus based on the government memorandum outlining the FY19 budget timeline / regulation 49 object descriptions.	\$ 546.00	0.5	\$ 273.00
8/31/2017	Pizzo, Chris	Meet with T. Morahan (Deloitte) to plan to update the FY19 budget templates for regulation 49 / government memorandum with instructions / timeline to agencies.	\$ 546.00	0.6	\$ 327.60
8/31/2017	Pizzo, Chris	Prepare August 28 to September 1 weekly status update related to the FY18 GPR budget work stream to reflect work performed to assist OMB leadership to identify ways to improve financial reporting by agencies to consolidate budget-to-actual reporting, and the design of processes to assist with migration to zero based budgeting in FY19, for submission to R. Maldonado (PR – Secretary of Treasury, CFO).	\$ 546.00	1.7	\$ 928.20
8/31/2017	Pizzo, Chris	Review the memorandum outlining the requirements for the contingent confidential cost savings initiative in order to understand requisite timelines in relation to the FY19 budgeting process.	\$ 546.00	0.4	\$ 218.40
8/31/2017	Pizzo, Chris	Update the timeline for the FY19 budgeting process to take into consideration the requisite requirements to related to reconciliation of headcounts for the contingent confidential cost savings initiative requested by OMB.	\$ 546.00	1.3	\$ 709.80
8/31/2017	Pizzo, Chris	Update the draft of the FY19 budget templates including drop down menus including Spanish version / English version to be presented to OMB.	\$ 546.00	1.9	\$ 1,037.40
8/31/2017	Pizzo, Chris	Call with E. O'Neal (Deloitte) to discuss updates requested by OMB to the FY19 budget process timeline.	\$ 546.00	0.4	\$ 218.40
8/31/2017	Valencia, Veronica	Review General Memo Num. 456-17 regarding budget control measures to outline key requirements (timeline, requirements, cost reduction measures) from OMB for agencies to implement in planning for ongoing FY18 budget monitoring.	\$ 429.00	2.7	\$ 1,158.30
8/31/2017	Vazquez-Rivera, Jose	Review Act No. 47 (regarding health care) passed in 2017 to understand what impact the PROMESA Oversight Board's commentary will have on the FY18 budget.	\$ 585.00	1.0	\$ 585.00
8/31/2017	Vazquez-Rivera, Jose	Review Hacienda Law 49 to understand the changes to the expense categories that would be allowable for budget allocation in FY19 and any requisite adjustments that would need to be made to current budget module for compilation of the FY19 budget.	\$ 585.00	1.9	\$ 1,111.50
8/31/2017	Vazquez-Rivera, Jose	Participate in presentation facilitated by OMB management (J. Marrero - Director and J. Aponte - Contractor) to the initial 20 agencies that will be piloted for migration to a zero based budget, including guidance for data submission requirements to compile FY19 budget.	\$ 585.00	2.0	\$ 1,170.00
8/31/2017	Vazquez-Rivera, Jose	Review Memorandum 456-17 regarding control measures issued by OMB to understand the communications protocol that will be issued to agencies in order to comply with new requirements, specifically related to monitoring of budget variances at the concept code (expense category) level.	\$ 585.00	2.0	\$ 1,170.00

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***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
8/31/2017	Vazquez-Rivera, Jose	Meet with H. Cruz (BDO) to discuss status of the employee roster analysis, including agencies that still have not submitted the requisite data requested.	\$ 585.00	0.9	\$ 526.50
8/31/2017	Vazquez-Rivera, Jose	Meet with C. Rosado (OMB) to discuss status of changes proposed by OMB related to Law 49 that will be incorporated into budget module to confirm that budget expenditures allowed under the law were consistent with the FY19 expense categories to be used.	\$ 585.00	0.6	\$ 351.00
<b>TOTAL AUGUST STATEMENT PERIOD - FY18 GPR BUDGET</b>				<b>775.7</b>	<b>\$ 407,658.60</b>



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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Marquez, Harry	Meet with A. Pantoja (PR - Deputy Asst Secretary of Internal Revenue and Tax Policy) to discuss Hacienda's current position regarding the implementation of Correspondence Audit initiative as part of the FY18 revenue enhancement initiatives.	\$ 546.00	1.2	\$ 655.20
8/1/2017	Marquez, Harry	Prepare tax presentation deck for Aug-2 weekly meeting with N. Jaresko (Executive Director - PROMESA Oversight Board) and Advisors (McKinsey, E&Y, Rothschild, O'Melveny, and Conway MacKenzie) to summarize key progress, issues encountered and next steps related corporate tax reform (FY18 revenue enhancement initiatives).	\$ 546.00	2.3	\$ 1,255.80
8/1/2017	Martinez-Figueras, Hector	Call with C. Perez (PR - Chief of Staff for the Secretary of Treasury), to discuss timeline changes to the corporate tax reform presentation.	\$ 366.00	0.6	\$ 219.60
8/1/2017	Martinez-Figueras, Hector	Update timeline corporate tax reform presentation, in order to comply with changes requested by C. Perez (PR - Chief of Staff for the Secretary of Treasury).	\$ 366.00	2.3	\$ 841.80
8/1/2017	Martinez-Figueras, Hector	Meet with C. Freire (Treasury Department), to discuss status on Flexible Payment, Fines & Fees information for the month of July in order to address monthly reporting required by the Oversight Board.	\$ 366.00	1.2	\$ 439.20
8/1/2017	Martinez-Figueras, Hector	Meet with C. Freires (Treasury Department), H. Marquez (Deloitte), to walk through outstanding items needed to address the monthly reporting for the FY18 revenue initiatives to the Oversight Board.	\$ 366.00	1.8	\$ 658.80
8/1/2017	Martinez-Figueras, Hector	Update email information request drafts to address changes requested by C. Freires (Treasury Department) in order with respect to the revenue initiative monthly reporting requested for the Oversight Board	\$ 366.00	1.6	\$ 585.60
8/1/2017	Martinez-Figueras, Hector	Update correspondence audit evidence handling presentation, in order to train auditors chosen to work on the initiative.	\$ 366.00	2.8	\$ 1,024.80
8/2/2017	Marquez, Harry	Meet with McKinsey Team (T. Wintner, N. LaCava, and G. Shahar) to walk through revenue initiatives scorecard and key performance metrics for upcoming filing of July 31, 2017 closing.	\$ 546.00	0.8	\$ 436.80
8/2/2017	Marquez, Harry	Review of Circular Letter for Correspondence Audit initiative in order to make recommendations for changes to better clarify the additional information being sought from recipients of letters from Hacienda.	\$ 546.00	1.9	\$ 1,037.40
8/2/2017	Martinez-Figueras, Hector	Send information request emails to contact persons in charge of the different departments in Hacienda, in order to address the monthly reporting requested by the oversight board.	\$ 366.00	1.1	\$ 402.60
8/2/2017	Martinez-Figueras, Hector	Analyze information provided by R. Guerra (Treasury Department), to prepare July monthly report related to Fees & Fines revenue initiative, in order to address progress monthly reporting to the oversight board.	\$ 366.00	2.4	\$ 878.40

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Martinez-Figueras, Hector	Analyze information provided by C. Freires (Treasury Department), with respect to July monthly report related to Flexible Payment Plan revenue initiative, in order to address progress monthly reporting to the oversight board.	\$ 366.00	1.7	\$ 622.20
8/2/2017	Martinez-Figueras, Hector	Call with C. Perez (PR - Chief of Staff for the Secretary of Treasury), to discuss information provided related to Electronic Filing of Tax Liens initiative.	\$ 366.00	0.3	\$ 109.80
8/2/2017	Martinez-Figueras, Hector	Analyze information provided by C. Perez (PR - Chief of Staff for the Secretary of Treasury), in order to prepare July monthly report requested by the oversight board.	\$ 366.00	1.9	\$ 695.40
8/2/2017	Martinez-Figueras, Hector	Prepare monthly report for Fees & Fines.	\$ 366.00	1.6	\$ 585.60
8/3/2017	Marquez, Harry	Draft proposed changes to the Circular Letter associated with the correspondence audit initiative for Hacienda to review and implement prior to issuance of the first tax notice letters.	\$ 546.00	1.9	\$ 1,037.40
8/3/2017	Martinez-Figueras, Hector	Prepare draft of Aug-3 weekly status report for the FY18 Revenue Enhancement Initiatives, specifically initial results of tax collections for fees and fines, for submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	1.2	\$ 439.20
8/3/2017	Martinez-Figueras, Hector	Analyze information provided by I. Rivera (Director for the Call Center), in order to assess behavior of incoming calls, missed calls, average waiting times.	\$ 366.00	2.1	\$ 768.60
8/3/2017	Martinez-Figueras, Hector	Revise Correspondence audit circular letter draft provided by A. Pantoja (Treasury Department), to provide recommendations.	\$ 366.00	1.7	\$ 622.20
8/3/2017	Martinez-Figueras, Hector	Meet with F. Pares (Treasury Department), H. Marquez (Deloitte), to discuss correspondence audit work stream related to with upcoming milestones.	\$ 366.00	1.4	\$ 512.40
8/3/2017	Martinez-Figueras, Hector	Update correspondence audit presentation to update procedures established on circular letter Num. 17-12, which establishes taxpayers to enter into a settlement agreement with the Dept. of Treasury (Hacienda) to expedite payments.	\$ 366.00	2.2	\$ 805.20
8/3/2017	Martinez-Figueras, Hector	Analyzed information provided by I. Rivera (Director for the Call Center), to assess collection received by the Collection center area.	\$ 366.00	1.3	\$ 475.80
8/4/2017	Marquez, Harry	Draft proposed changes to notice letter "Requerimiento de Informacion" (Request for Information) as part of the correspondence audit initiative to inform recipients of the specific information being requested as part of the notice letters.	\$ 546.00	1.9	\$ 1,037.40
8/4/2017	Marquez, Harry	Draft proposed changes to notice letter titled "Acuerdo y Compromiso" (Agreement and Commitment) as part of the correspondence audit initiative for Hacienda to review and incorporate prior to issuance of the tax notice letters.	\$ 546.00	1.3	\$ 709.80
8/4/2017	Martinez-Figueras, Hector	Draft memo to outline key points related to outgoing communications for Correspondence Audits Revenue Initiative to be discussed in meeting with M. Valentin (PR - Hacienda).	\$ 366.00	0.8	\$ 292.80

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/4/2017	Ramos, Edwin	Work on changes to presentation regarding Revenue Enhancement for the Bi-Weekly meeting with Natalie Jaresko and the Oversight Board.	\$ 507.00	1.8	\$ 912.60
8/4/2017	Steinway, Jon	Draft email to E. Ramos (Deloitte) requesting update on status of Revenue Enhancement Initiative, specifically recent updates related to the Correspondence Audit initiative and Corporate Tax Reform, to be included in the Aug-12 PROMESA Oversight Board reporting package.	\$ 366.00	0.2	\$ 73.20
8/4/2017	Steinway, Jon	Reviewed information provided by E. Ramos (Deloitte) to support report the updates related to the Revenue Enhancement Initiatives, Corporate Tax Strategy, and Individual Tax approach to be included in the Aug-12 Bi-Weekly reporting package for the PROMESA Oversight Board.	\$ 366.00	0.8	\$ 292.80
8/6/2017	Steinway, Jon	Reviewed the update for the Hacienda Revenue Initiative section specifically to assess completeness of the fiscal year-to-date collections as part of the requirements for the Aug-12 Bi-Weekly Reporting Package for the PROMESA Oversight Board.	\$ 366.00	1.1	\$ 402.60
8/7/2017	Gil Diaz, Pablo	Review data/provide recommendations to investigation letters as requested by Francisco Parés (from Hacienda) in order to issue the first letters as part of the correspondence audit initiative.	\$ 366.00	1.9	\$ 695.40
8/7/2017	Gil Diaz, Pablo	Prepare analysis of next steps for the presentation related to the PR corporate tax reform as requested by R. Cruz (PR - Undersecretary of Treasury).	\$ 366.00	1.1	\$ 402.60
8/7/2017	Gil Diaz, Pablo	Update presentation related to the Puerto Rico corporate tax reform to include new milestone/time frames as requested by R. Cruz (PR - Undersecretary of Treasury).	\$ 366.00	2.4	\$ 878.40
8/7/2017	Gil Diaz, Pablo	Call with M. Valentin (Hacienda) to coordinate meeting/identify issues to be discussed at the meeting related to the correspondence audit notice letter.	\$ 366.00	0.2	\$ 73.20
8/7/2017	Gil Diaz, Pablo	Meeting with E. Centeno, J. Barreto, M. Valentin (Hacienda), E. Ramos (Deloitte) to discuss the final changes to correspondence audit notice letter, next steps.	\$ 366.00	1.6	\$ 585.60
8/7/2017	Gil Diaz, Pablo	Update correspondence audit notice letter/template with recommendations provided by E. Centeno, J. Barreto, M. Valentin (Hacienda) in order to finalize the letter to be issued to taxpayers.	\$ 366.00	2.4	\$ 878.40
8/7/2017	Gil Diaz, Pablo	Prepare analysis of the Large Taxpayer Unit Work Plan.	\$ 366.00	1.7	\$ 622.20
8/7/2017	Marquez, Harry	Perform technical review to identify any proposed recommendations related to presentation for the creation of the Large Taxpayer Unit.	\$ 546.00	2.3	\$ 1,255.80
8/7/2017	Ramos, Edwin	Update presentation regarding corporate tax reform requested by R. Cruz (PR - Undersecretary of Treasury) to include current status of closing agreements with stores for the Internet Sales Tax revenue initiative.	\$ 507.00	2.6	\$ 1,318.20
8/7/2017	Ramos, Edwin	Meeting with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss changes to presentation about revenue initiatives.	\$ 507.00	0.7	\$ 354.90

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/7/2017	Ramos, Edwin	Work on changes to presentation regarding revenue enhancement initiatives requested by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 507.00	2.3	\$ 1,166.10
8/7/2017	Ramos, Edwin	Meeting with R. Cruz (PR - Undersecretary of Treasury) to discuss changes to presentation about corporate tax reform.	\$ 507.00	1.4	\$ 709.80
8/7/2017	Ramos, Edwin	Meeting with C. Freire (Hacienda) to discuss information provided by Hacienda regarding contract with company that process mail to be used on correspondence audit initiative, future due dates, needs from the company for the initiative.	\$ 507.00	1.3	\$ 659.10
8/7/2017	Ramos, Edwin	Meeting with E. Centeno, J. Barreto, M. Valentin (Hacienda), P. Gil (Deloitte) to discuss the final changes to correspondence audit notice letter, next steps.	\$ 507.00	1.6	\$ 811.20
8/7/2017	Ramos, Edwin	Work on changes to correspondence audit letter based on comments from meeting with E. Centeno (Hacienda).	\$ 507.00	1.2	\$ 608.40
8/7/2017	Steinway, Jon	Meet with E. Ramos (Deloitte) to follow up on inquiries related to the section related to the tax revenue initiatives during the meeting with Hacienda leadership (R. Maldonado - PR Secretary of Treasury, CFO) to finalize for Aug-12 Bi-Weekly Reporting Package for the PROMESA Oversight Board.	\$ 366.00	0.4	\$ 146.40
8/8/2017	Gil Diaz, Pablo	Prepare presentation of the Large Taxpayer Unit work plan as requested by F. Parés (Hacienda).	\$ 366.00	2.9	\$ 1,061.40
8/8/2017	Gil Diaz, Pablo	Prepare analysis of IRS Large Taxpayer Unit program to assess the viability for the implementation of procedures in Puerto Rico as requested by F. Parés (Hacienda).	\$ 366.00	2.6	\$ 951.60
8/8/2017	Gil Diaz, Pablo	Update presentation of Large Taxpayer Unit to illustrate work plan commitments, organization chart, objective as requested by F. Parés (Hacienda).	\$ 366.00	1.8	\$ 658.80
8/8/2017	Gil Diaz, Pablo	Prepare presentation regarding the revenue initiatives to avoid confidential cost savings initiative as requested by R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	2.9	\$ 1,061.40
8/8/2017	Harris, Andy	Meet with T. Hurley (Deloitte) to discuss the rollout of the FY18 Revenue Enhancement Initiatives for as outlined in the Aug-7 status update presentation for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.5	\$ 310.50
8/8/2017	Marquez, Harry	Meet with J. Colon (PR - Hacienda) to discuss updates on status of FY18 revenue initiatives, including performance indicators and challenges faced.	\$ 546.00	1.3	\$ 709.80
8/8/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (Director of Tax), F. Pena (Director of Cash Management), O. Rodriguez (PR - Undersecretary of Central Accounting), T. Hurley (Deloitte) to discuss status and details of work to be performed through Aug-12 for the Modified Accrual Reporting approach, Revenue Initiatives, Budget to Actual reporting, and Government Rightsizing initiatives.	\$ 546.00	1.2	\$ 655.20
8/8/2017	Marquez, Harry	Meet with C. Freire (PR - Hacienda External Contractor) to discuss procedures to be followed by the Treasury Dept. for prospective levies to investment assets (e.g., stocks, bonds).	\$ 546.00	0.8	\$ 436.80

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/8/2017	Marquez, Harry	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) and R. Marrero (PR - Hacienda) to discuss prospective additional revenue measures to be implemented to generate an incremental tax-related revenue as part of GPR tax reform.	\$ 546.00	1.6	\$ 873.60
8/8/2017	Martinez-Figueras, Hector	Update analysis of Flexible Payment Plan information received from C. Freires (Treasury Department), to consider deflation in order to compare increase/decrease in baseline from prior year results.	\$ 366.00	2.6	\$ 951.60
8/8/2017	Martinez-Figueras, Hector	Call with I. Rivera (Call Center Director) to discuss information provided related to collection during the month of July process through the Call Center, in order to take into consideration deflation to have an baseline to use in assessment for the monthly reporting requested by the Oversight Board.	\$ 366.00	0.3	\$ 109.80
8/8/2017	Martinez-Figueras, Hector	Update analysis of Call Center information received from I. Rivera (Call Center Director), to consider deflation in order to compare increase/decrease in baseline from prior year results.	\$ 366.00	2.8	\$ 1,024.80
8/8/2017	Martinez-Figueras, Hector	Meet with E. Ramos (Deloitte), to discuss impact due to deflation on results of Flexible Plan Programs report provided by C. Freire (Treasury Dept.) for the month of July.	\$ 366.00	1.8	\$ 658.80
8/8/2017	Martinez-Figueras, Hector	Update work stream weekly status report for the Revenue Initiatives to present accomplishments/Issues/Next steps/Upcoming milestones.	\$ 366.00	2.2	\$ 805.20
8/8/2017	Ramos, Edwin	Work on email to E. Centeno, M. Valentin (all from Hacienda) to provide final copy of the correspondence audit letter based on comments from meeting.	\$ 507.00	0.8	\$ 405.60
8/8/2017	Ramos, Edwin	Work on changes to correspondence audit template to be provided to taxpayers based on comments from meeting with E. Centeno (Hacienda).	\$ 507.00	1.6	\$ 811.20
8/8/2017	Ramos, Edwin	Update presentation regarding corporate tax reform to include additional information related to taxes for Tobacco Sales as requested by R. Cruz (PR - Undersecretary of Treasury).	\$ 507.00	1.6	\$ 811.20
8/8/2017	Ramos, Edwin	Work on presentation regarding Large Tax Payers initiative requested by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 507.00	2.4	\$ 1,216.80
8/8/2017	Ramos, Edwin	Work on preparation of monthly report scorecard over all the revenue initiatives requested by McKinsey to be provided to the Oversight Board	\$ 507.00	2.8	\$ 1,419.60
8/8/2017	Ramos, Edwin	Meet with C. Freire (Hacienda) to discuss, analyze information provided by Hacienda regarding payment plans, call center, excise tax revenue for the monthly scorecard report preparation.	\$ 507.00	1.2	\$ 608.40
8/8/2017	Ramos, Edwin	Meet with H. Martinez (Deloitte) to discuss impact due to deflation on results of Flexible Plan Programs report provided by C. Freire (Treasury Dept.) for the month of July.	\$ 507.00	1.8	\$ 912.60

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/8/2017	Ramos, Edwin	Draft overview slide outlining the key substitute revenue initiatives, including projected revenues, in order to avoid the contingent cost savings initiative requested by R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.9	\$ 456.30
8/9/2017	Gil Diaz, Pablo	Update presentation related to the PR corporate tax reform to include new dates, data, timeframe table, status as requested by R. Cruz (PR - Undersecretary of Treasury).	\$ 366.00	2.5	\$ 915.00
8/9/2017	Gil Diaz, Pablo	Update presentation related to the correspondence audits procedures for the Hacienda auditors that will handle the investigations to include possible audit scenarios, questions/answers as requested by F. Parés (Hacienda).	\$ 366.00	2.4	\$ 878.40
8/9/2017	Martinez-Figueras, Hector	Draft follow-up email to J. Rohena (Treasury Dept.), regarding information needed to prepare Medical Marijuana revenue initiative.	\$ 366.00	0.2	\$ 73.20
8/9/2017	Martinez-Figueras, Hector	Update correspondence audit presentation to comply with changes provided by E. Ramos (Deloitte) regarding evidence handling procedures, as part of the revenue initiatives requested by M. Valentin (Treasury Dept.).	\$ 366.00	2.3	\$ 841.80
8/9/2017	Martinez-Figueras, Hector	Update correspondence audit presentation to comply with changes provided by E. Ramos (Deloitte) regarding audit procedures timeline procedures, as part of the revenue initiatives requested by M. Valentin (Treasury Dept.).	\$ 366.00	1.9	\$ 695.40
8/9/2017	Martinez-Figueras, Hector	Update analysis based on Fines & Fees FY 2017 new data provided by C. Freires (Treasury Dept.), to compare with FY 2016 report.	\$ 366.00	1.8	\$ 658.80
8/9/2017	Ramos, Edwin	Update presentation regarding corporate tax reform to include additional detail related to the Licenses and Other Fees FY18 Revenue Initiative requested by R. Cruz (PR - Undersecretary of Treasury).	\$ 507.00	1.1	\$ 557.70
8/9/2017	Ramos, Edwin	Work on July-2017 monthly scorecard report for the Tax Revenue Initiatives by reviewing the call center information to ensure inclusion in submission to the PROMESA Oversight Board.	\$ 507.00	2.1	\$ 1,064.70
8/9/2017	Ramos, Edwin	Work on preparation of weekly presentation requested by R. Maldonado (PR - Secretary of Treasury, CFO) on the status of the revenue initiatives.	\$ 507.00	1.2	\$ 608.40
8/10/2017	Gil Diaz, Pablo	Review updated projection data provided by F. Parés (PR - Asst Secretary of Internal Revenue and Tax Policy) related to the Fiscal Terminals revenue initiative in order to assess variance.	\$ 366.00	2.4	\$ 878.40
8/10/2017	Gil Diaz, Pablo	Prepare email to J. Rohena (Hacienda) regarding fiscal terminal data needed to prepare presentation as requested by F. Parés (Hacienda).	\$ 366.00	0.4	\$ 146.40
8/10/2017	Gil Diaz, Pablo	Prepare analysis regarding the Puerto Rico Internal Revenue Code in order to update the Sales & Use Mathematical Error letter template as requested by F. Parés (Hacienda).	\$ 366.00	2.7	\$ 988.20
8/10/2017	Gil Diaz, Pablo	Update the Sales & Use Mathematical Error letter template to change format, content related to sections of the Puerto Rico Internal Revenue Code as requested by F. Parés (Hacienda).	\$ 366.00	2.9	\$ 1,061.40

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/10/2017	Lew, Matt	Prepare draft analysis showing the hotel performance in the Commonwealth of Puerto Rico using data for Revenue Per Available Room (RevPAR) to assess potential impact to lodging taxes.	\$ 546.00	1.3	\$ 709.80
8/10/2017	Martinez-Figueras, Hector	Meet with A. Cruz (Treasury Dept.), to discuss pending information needed to comply with progress monthly reporting on Tobacco, Medical Marijuana.	\$ 366.00	0.6	\$ 219.60
8/10/2017	Martinez-Figueras, Hector	Analyze Tobacco information provided from E. Rios (Treasury Dept.), to assess collections behaviors due to new legislation Act 26.	\$ 366.00	1.7	\$ 622.20
8/10/2017	Martinez-Figueras, Hector	Meet with M. Valentin ( Treasury Dept.), to discuss status on tax notice letters.	\$ 366.00	0.6	\$ 219.60
8/10/2017	Martinez-Figueras, Hector	Update analysis based on tobacco new data provided by E. Rios (Treasury Dept.), to assess discrepancies on FY 2017 report.	\$ 366.00	1.1	\$ 402.60
8/10/2017	Martinez-Figueras, Hector	Prepare draft presentation outlining accretive tax revenue initiatives that could be implemented that may achieve the revenue required to avoid the contingent confidential cost savings initiative.	\$ 366.00	1.7	\$ 622.20
8/10/2017	Martinez-Figueras, Hector	Meet with E. Rios (Treasury Dept.), to discuss pending information reports regarding Act 154/medical marijuana.	\$ 366.00	0.7	\$ 256.20
8/11/2017	Gil Diaz, Pablo	Prepare presentation regarding the audit timeline for the Government of Puerto Rico for fiscal year 2018 as requested by O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 366.00	1.2	\$ 439.20
8/11/2017	Gil Diaz, Pablo	Prepare presentation regarding the audit timeline for the Government of Puerto Rico for fiscal years 2016 through 2017 as requested by O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 366.00	2.7	\$ 988.20
8/11/2017	Gil Diaz, Pablo	Meeting with O. Rodriguez (Hacienda), H. Martinez, C. Young, (Deloitte) to discuss changes related to the presentation of the audit timeline for the Government of Puerto Rico for fiscal year 2018.	\$ 366.00	0.6	\$ 219.60
8/11/2017	Gil Diaz, Pablo	Meeting with M. Morales, C. Vazquez (BDO) to discuss relevant dates/information that should be included in the presentation of the audit timeline for the Government of Puerto Rico for fiscal year 2016-2018.	\$ 366.00	1.6	\$ 585.60
8/11/2017	Martinez-Figueras, Hector	Meet with E. Dominguez (Treasury Dept.), to discuss pending information related to Medical Marijuana.	\$ 366.00	0.5	\$ 183.00
8/11/2017	Martinez-Figueras, Hector	Meet with Omar (Treasury Department), C. Young, P. Gil ( All from Deloitte), to discuss FY 2018 Government on PR audit timeline, as part of the	\$ 366.00	0.4	\$ 146.40
8/11/2017	Martinez-Figueras, Hector	Draft revised timeline for FY18 Revenue Enhancement Initiatives with particular focus on the initiatives that have not gone live yet, and expected collections timeline.	\$ 366.00	2.3	\$ 841.80
8/11/2017	Martinez-Figueras, Hector	Meet with F. Peña (Treasury Department), C. Young (Deloitte), to discuss Internal structure presentation in order to be presented to the secretary, requested by Mckinsey.	\$ 366.00	0.7	\$ 256.20



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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/11/2017	Martinez-Figueras, Hector	Draft presentation related to the new internal structure of the Treasury Dept (Hacienda) that will facilitate the implementation and associated management of the FY18 Tax Revenue Enhancement Initiatives.	\$ 366.00	1.8	\$ 658.80
8/11/2017	Martinez-Figueras, Hector	Meet with F. Peña (PR - Asst Secretary of Treasury Area) to discuss and get feedback on Treasury Department Internal Structure presentation requested by McKinsey.	\$ 366.00	0.4	\$ 146.40
8/11/2017	Martinez-Figueras, Hector	Update Treasury Department Internal Structure presentation based on discussion with F. Pena (PR - Asst Secretary of Treasury Area) to incorporate changes related to collections.	\$ 366.00	1.2	\$ 439.20
8/12/2017	Ramos, Edwin	Work on review of monthly report scorecard over all the revenue initiatives requested by McKinsey to be provided to the B. Fernandez (AAFAF) for her review.	\$ 507.00	1.2	\$ 608.40
8/14/2017	Gil Diaz, Pablo	Update presentation regarding the audit for the Government of Puerto Rico for fiscal year 2018 with new dates, assumptions, recommendations.	\$ 366.00	3.7	\$ 1,354.20
8/14/2017	Gil Diaz, Pablo	Update presentation regarding the audit for the Government of Puerto Rico for fiscal year 2018 to include various issues to be resolved.	\$ 366.00	2.8	\$ 1,024.80
8/14/2017	Gil Diaz, Pablo	Meet with C. Freire (PR Treasury Dept.), E. Ramos, H. Martínez (Deloitte), to discuss Tobacco/Act 154/Medical Marijuana collection reports to assess budget to actual results.	\$ 366.00	1.2	\$ 439.20
8/14/2017	Gil Diaz, Pablo	Draft email to M. Morales (BDO) related to the 2015, 2016 audits for the Government of Puerto Rico to confirm outstanding items that was discussed on a meeting with R. Maldonado (PR Treasury Dept.).	\$ 366.00	0.4	\$ 146.40
8/14/2017	Hurley, Timothy	Meet with R. Cruz (PR - Undersecretary of Treasury), E. Rios (PR - Asst Secretary of Economic Affairs), H. Marquez, M. Morla (Deloitte) to discuss letter from PROMESA regarding Corporate Tax policy and Tax Abatement.	\$ 621.00	2.1	\$ 1,304.10
8/14/2017	Lew, Matt	Prepare presentation outlining the hospitality KPI (Key Performance Indicators) trends in Puerto Rico compared to overall U.S. from Jan-2016 through May-2017 to provide insight on potential lodging tax revenues.	\$ 546.00	1.4	\$ 764.40
8/14/2017	Marquez, Harry	Meet with R. Cruz (PR - Undersecretary of Treasury), E. Rios (PR - Asst Secretary of Economic Affairs), T. Hurley, M. Morla (Deloitte) to discuss new information available and proposed responses to inquiries posted by E&Y on the report related to tax abatements in preparation for conference call with E&Y.	\$ 546.00	2.1	\$ 1,146.60
8/14/2017	Marquez, Harry	Review draft of the period-ended July-31 tax revenue initiatives scorecard and key performance indicators.	\$ 546.00	2.6	\$ 1,419.60
8/14/2017	Martinez-Figueras, Hector	Meet with W. Rivera (Treasury Department), to discuss Correspondence audit Tax Notice letters status to be sent, in order to begin with the revenue initiative, as part of the revenue enhancement initiatives.	\$ 366.00	0.3	\$ 109.80
8/14/2017	Martinez-Figueras, Hector	Call with Z. Vazquez (Treasury Dept.), to discuss pending information related to pending Medical Marijuana report.	\$ 366.00	0.3	\$ 109.80

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/14/2017	Martinez-Figueras, Hector	Update Aug-17 weekly status report related to the FY18 Tax Revenue Enhancement Initiatives, with specific updates related to the presentation prepared for McKinsey in relation to proposed changes to the Treasury Dept infrastructure to support the Revenue Enhancement Initiatives for submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.5	\$ 183.00
8/14/2017	Martinez-Figueras, Hector	Call with W. Rivera (Treasury Dept.), to discuss pending information related to Correspondence Audit target milestones.	\$ 366.00	0.2	\$ 73.20
8/14/2017	Martinez-Figueras, Hector	Update correspondence audit presentation due to changes provided by H. Marquez (Deloitte).	\$ 366.00	1.8	\$ 658.80
8/14/2017	Martinez-Figueras, Hector	Meet with C. Freire (Treasury Dept.), E. Ramos, P. Gil (Deloitte), to discuss Tobacco/Act 154/Medical Marijuana collection reports to assess budget to actual results.	\$ 366.00	1.2	\$ 439.20
8/14/2017	Martinez-Figueras, Hector	Analyze Medical Marijuana information provided by S. Vazquez (Treasury Department), in order to assess budget to actual results.	\$ 366.00	2.5	\$ 915.00
8/14/2017	Martinez-Figueras, Hector	Update scorecard report based on information provided by S. Vazquez on Medical Marijuana revenue initiative, to comply with monthly reporting requested by the oversight board.	\$ 366.00	2.3	\$ 841.80
8/14/2017	Martinez-Figueras, Hector	Update analysis on Tobacco revenue initiatives collections, based on new information provided by E. Rios (Treasury Department).	\$ 366.00	0.9	\$ 329.40
8/14/2017	Morla, Marcos	Review July monthly PROMESA progress report on revenue initiatives to assess calculation of the previous year's baseline amount plus current month collections per guidelines established in the approved Fiscal Plan.	\$ 546.00	0.8	\$ 436.80
8/14/2017	Morla, Marcos	Call with J. Rohena (Hacienda) to discuss progress on updates to the system in order to track revenues from the Medical Marihuana industry.	\$ 546.00	0.4	\$ 218.40
8/14/2017	Morla, Marcos	Meet with R. Cruz (PR - Undersecretary of Treasury) to discuss changes requested by N. Jaresko (Fiscal Board) to the report on tax abatements.	\$ 546.00	0.7	\$ 382.20
8/14/2017	Morla, Marcos	Review new information provided by E. Rios (Hacienda) related to the report on tax abatements.	\$ 546.00	1.4	\$ 764.40
8/14/2017	Morla, Marcos	Meet with R. Cruz, E. Rios (Hacienda) to discuss new information available, various questions posted by Ernst & Young on the report related to tax abatements for preparation of conference call with Ernst & Young.	\$ 546.00	2.1	\$ 1,146.60
8/14/2017	Ramos, Edwin	Draft email communication to R. Cruz (PR - Undersecretary of Treasury) to provide her information requested related to the correspondence audits notice letters.	\$ 507.00	0.6	\$ 304.20
8/14/2017	Ramos, Edwin	Meet with C. Freire (PR Treasury Dept.), P. Gil, H. Martinez (Deloitte), to discuss Tobacco/Act 154/Medical Marijuana collection reports to assess budget to actual results.	\$ 507.00	1.2	\$ 608.40
8/14/2017	Ramos, Edwin	Work on monthly scorecard report requested by McKinsey to incorporate new data received from C. Freire (Hacienda) regarding medical marihuana, tobacco, Act 154.	\$ 507.00	1.9	\$ 963.30
8/14/2017	Ramos, Edwin	Work on monthly scorecard report requested by McKinsey to complete non revenue key performance indicators, non revenue milestones, key issues to highlights.	\$ 507.00	2.1	\$ 1,064.70

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/14/2017	Ramos, Edwin	Update the July-2017 monthly scorecard report related to the FY18 Revenue Initiatives based on review comments provided by M. Morla (Deloitte) and H. Marquez (Deloitte) related to the current month vs. projected performance indicators.	\$ 507.00	1.6	\$ 811.20
8/14/2017	Ramos, Edwin	Work on weekly report presentation regarding revenue initiatives work stream, key task, milestones, deliverable summary to be presented to the Secretary of Hacienda.	\$ 507.00	0.6	\$ 304.20
8/14/2017	Ramos, Edwin	Call with C. Freire (Hacienda) to discuss the income reported for large taxpayer in order to incorporate the information on the monthly scorecard report requested by McKinsey.	\$ 507.00	0.3	\$ 152.10
8/15/2017	Gil Diaz, Pablo	Meet with L. Contreras (PR Treasury Dept.) to discuss details, format, content of presentation regarding the rehabilitation plan, biweekly sales tax, correspondence audit, internet purchases.	\$ 366.00	2.3	\$ 841.80
8/15/2017	Gil Diaz, Pablo	Update presentation with new information regarding dates, milestones of the audits for the Government of Puerto Rico provided as of August 15, 2017.	\$ 366.00	2.1	\$ 768.60
8/15/2017	Gil Diaz, Pablo	Meet with H. Martínez (Deloitte) to discuss revenue enhancement scorecards to identify missing information, set parameters for next monthly reports to be presented for the Oversight Board.	\$ 366.00	2.7	\$ 988.20
8/15/2017	Gil Diaz, Pablo	Meet with C. Young (Deloitte) to discuss status, outstanding items of the audits for the Government of Puerto Rico presentation.	\$ 366.00	0.2	\$ 73.20
8/15/2017	Gil Diaz, Pablo	Update workstream tables with new information provided by M. Valentín (Hacienda) as of August 15, 2016 regarding the status of the correspondence audits.	\$ 366.00	1.6	\$ 585.60
8/15/2017	Harris, Andy	Review draft of revenue initiatives status update presentation for week-ending Aug-15 to assess key milestones achieved, evaluation of software vendor's capabilities to implement tax software solution, and upcoming work to be performed related to analyzing additional incremental tax revenue streams prior to submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.0	\$ 621.00
8/15/2017	Hurley, Timothy	Meet with R. Cruz (PR - Undersecretary of Treasury), E. Rios (PR - Asst Secretary of Economic Affairs), H. Marquez, M. Morla (Deloitte) to discuss new information available and proposed responses to inquiries posted by E&Y on the report related to tax abatements in preparation for conference call with E&Y.	\$ 621.00	1.1	\$ 683.10
8/15/2017	Hurley, Timothy	Meet with R. Cruz (PR - Undersecretary of Treasury), E. Rios (PR - Asst Secretary of Economic Affairs), H. Marquez, M. Morla (Deloitte) to review the items on the agenda provided by E&Y related to tax abatement and tax credits.	\$ 621.00	0.6	\$ 372.60
8/15/2017	Marquez, Harry	Meet with R. Cruz (PR - Undersecretary of Treasury), E. Rios (PR - Asst Secretary of Economic Affairs), T. Hurley, M. Morla (Deloitte) to review the items on the agenda provided by E&Y related to tax abatement and tax credits.	\$ 546.00	1.0	\$ 546.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), O. Rodriguez (PR - Asst Secretary of Central Accounting), R. Guerra (PR - Asst Secretary of Central Accounting), J. Doyle, C. Young, T. Hurley (Deloitte) to discuss cost savings initiatives within the Government Rightsizing plan, current issues with budget-to-actual reporting and PROMESA letter related to tax revenue initiatives.	\$ 546.00	1.0	\$ 546.00
8/15/2017	Marquez, Harry	Meet with R. Cruz, E. Rios (Hacienda), T. Hurley, M. Morla (Deloitte) to prepare for E&Y conference call to discuss the methodology used to prepare the tax abatement analysis requested, other questions made by them.	\$ 546.00	1.5	\$ 819.00
8/15/2017	Martinez-Figueras, Hector	Meet with M. Valentin (Treasury Dept.), to discuss status of the Tax Notice Letters to be issued.	\$ 366.00	1.1	\$ 402.60
8/15/2017	Martinez-Figueras, Hector	Call with J. Barreto (Treasury Dept.), to discuss status of the Tax Notice Letters to be issued	\$ 366.00	0.5	\$ 183.00
8/15/2017	Martinez-Figueras, Hector	Call with M. Rodriguez (Treasury Dept.), to discuss work plan for this week related to the issuance of Tax Notice Letters.	\$ 366.00	0.6	\$ 219.60
8/15/2017	Martinez-Figueras, Hector	Update correspondence audit presentation, to assess recommendations provided by M. Valentin (Hacienda) related to possible questions that may arise based on procedures established on Circular letter 17-12 (process for expedited settlement of tax payments).	\$ 366.00	2.2	\$ 805.20
8/15/2017	Martinez-Figueras, Hector	Draft an email outlining current progress of the Correspondence Audit tax revenue initiative, including the communication enacted under Circular Letter 17-12, which enables expedited settlement of tax payments.	\$ 366.00	0.9	\$ 329.40
8/15/2017	Martinez-Figueras, Hector	Call with M. Valentin, J. Barreto (Hacienda), E. Ramos (Deloitte), to discuss information needed (total revenue, # cases completed, Avg. time to close investigations, etc.) in order to comply with the monthly progress reporting requested by the PROMESA Oversight Board and Advisors.	\$ 366.00	0.4	\$ 146.40
8/15/2017	Martinez-Figueras, Hector	Update correspondence audit work stream timeline, in order to measure how long it would take for an auditor to complete an audit, as requested by M. Valentin.	\$ 366.00	0.6	\$ 219.60
8/15/2017	Martinez-Figueras, Hector	Meet with P. Gil (Deloitte) to discuss revenue enhancement scorecards to identify missing information, set parameters for next monthly reports to be presented for the oversight board.	\$ 366.00	2.7	\$ 988.20
8/15/2017	Morla, Marcos	Review Promesa progress report on revenue initiatives for the month of July in order to assess compliance with information requested by the Fiscal Board, review sources of previous year baselines, current year collections amounts to be discuss in meeting with McKinsey.	\$ 546.00	1.8	\$ 982.80
8/15/2017	Morla, Marcos	Meet with E. Rios, R. Cruz (PR - Undersecretary of Treasury) to discuss source documents used, process to obtain information/calculate benefits of the report on tax abatements in order to address questions made by Ernst & Young to be discussed in conference call.	\$ 546.00	1.7	\$ 928.20

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Morla, Marcos	Call with R. Cruz, E. Rios (Hacienda), A. Chepenik, J. Santanbrogio (Ernst & Young), S. Negron (Fiscal Board) to discuss questions around process used to gather information, calculation of different benefits in the filed report on tax abatements requested by Section 208(b) of Promesa Act.	\$ 546.00	1.1	\$ 600.60
8/15/2017	Ramos, Edwin	Call with M. Valentin, J. Barreto (both of Hacienda) and H. Martinez (Deloitte) to discuss the information needed (total revenue, # cases completed, Avg. time to close investigations, etc.) to include in the July-2017 Monthly Scorecard report for the FY18 Revenue Initiatives for reporting to the PROMESA Oversight Board.	\$ 507.00	0.4	\$ 202.80
8/15/2017	Ramos, Edwin	Draft email to F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) outlining the key observations and issues in the July-2017 Monthly Scorecard Report for the FY18 Tax Revenue Initiatives for his review prior to submitting to the PROMESA Oversight Board and its advisor, McKinsey.	\$ 507.00	0.6	\$ 304.20
8/15/2017	Ramos, Edwin	Draft email communication to B. Fernandez (AAFAF) to provide her with the requisite detail for the final July-2017 monthly scorecard report for the FY18 Revenue Initiatives for inclusion in data package to be provided to PROMESA Oversight Board and its Advisor, McKinsey.	\$ 507.00	0.7	\$ 354.90
8/15/2017	Ramos, Edwin	Work on presentation regarding training of auditors on the process to follow, with respect to the correspondence audit cases as requested by M. Valentin (Hacienda).	\$ 507.00	1.9	\$ 963.30
8/15/2017	Ramos, Edwin	Update July-2017 monthly scorecard report on the FY18 Revenue Initiatives based on review comments from M. Morla (Deloitte) provided on Aug-15 related to key issues on 'Licenses and Other Fess' for submission to F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) for final approval.	\$ 507.00	1.1	\$ 557.70
8/16/2017	Gil Díaz, Pablo	Meet with L. Contreras (from Hacienda) to follow up status, discuss outstanding items regarding the presentation of the rehabilitation plan, biweekly sales tax, correspondence audit, internet purchases for F. Parés (from Hacienda).	\$ 366.00	2.9	\$ 1,061.40
8/16/2017	Harris, Andy	Prepare comments based on review of Aug-15 tax revenue initiatives status update to outline additional detail that should be incorporated related to the tax revenue key performance indicators (KPIs) being reported to the PROMESA Oversight Board.	\$ 621.00	1.0	\$ 621.00
8/16/2017	Martinez-Figueras, Hector	Review information related to Corporate Tax Incentives provided by R. Cruz (PR - Undersecretary of Treasury), in order to assess prospective impact of corporate tax reform in FY18.	\$ 366.00	2.2	\$ 805.20
8/16/2017	Martinez-Figueras, Hector	Prepare Corporate Tax Incentive Scenarios presentation requested by R. Cruz (Treasury Dept.), in order to assess the tax impact of an increase in their tax rates according to different scenarios.	\$ 366.00	2.8	\$ 1,024.80

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Martinez-Figueras, Hector	Update analysis on Corporate Tax Incentive Scenarios based on new information provided by R. Cruz (PR - Undersecretary of Treasury), in order to assess variability on their Tax Liability according to different proposed tax rates.	\$ 366.00	2.2	\$ 805.20
8/16/2017	Martinez-Figueras, Hector	Update presentation on Corporate Tax Incentive Scenarios presentation based on new information provided by R. Cruz (Treasury Dept.), in order to assess the tax impact of an increase in their tax rates according to different scenarios.	\$ 366.00	1.1	\$ 402.60
8/16/2017	Morla, Marcos	Call with B. Fernandez (AAFAF) to discuss various amounts reported in July progress report on revenue initiatives, status on various of the initiatives not showing any collection amounts.	\$ 546.00	0.7	\$ 382.20
8/16/2017	Morla, Marcos	Meet with M. Lew (Deloitte) to discuss progress of tax revenue initiatives to assess potential implications with contracts management process in identifying vendors that may owe government back-taxes.	\$ 546.00	0.9	\$ 491.40
8/16/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss collection amounts for the month of July of various revenue initiatives, calculation of incremental income from previous fiscal year, monthly progress report prepared to be discussed in meeting with McKinsey.	\$ 546.00	1.9	\$ 1,037.40
8/16/2017	Morla, Marcos	Call with N. LaCava, K. Hernandez, T. Wintner (McKinsey), B. Fernandez (AAFAF), C. Freire, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss monthly scorecard progress report (for the month of July) on the overall status of the revenue initiatives.	\$ 546.00	1.1	\$ 600.60
8/16/2017	Morla, Marcos	Participate in call with R. Cruz (PR - Undersecretary of Treasury) to discuss the need for the preparation of workflow charts related to the limitations on tax credits necessary for Hacienda employees to use when analyzing the amounts available of a credit.	\$ 546.00	0.4	\$ 218.40
8/16/2017	Morla, Marcos	Review documents provided by R. Cruz (PR - Undersecretary of Treasury) related to information requested on inventory of tax credits report in order to use on the preparation of the workflow charts requested.	\$ 546.00	1.6	\$ 873.60
8/16/2017	Morla, Marcos	Call with E. Centeno (Hacienda) to discuss status of work performed on the preparation/issuance of the first 1,000 letters for the correspondence audits revenue initiative.	\$ 546.00	0.4	\$ 218.40
8/16/2017	Morla, Marcos	Review documents provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to the goals/requirements of the implementation of fiscal terminals for sales/use tax in order to prepare for meeting with software provider to ascertain their capabilities.	\$ 546.00	1.3	\$ 709.80
8/16/2017	Ramos, Edwin	Attend monthly conference call with N. LaCava, K. Hernandez, T. Wintner (All from McKinsey), B. Fernandez (AAFAF), C. Freire, F. Pares (both Hacienda), M. Morla (Deloitte) to discuss monthly scorecard report on the overall status of the revenue initiatives.	\$ 507.00	1.1	\$ 557.70

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Gil Diaz, Pablo	Update presentation regarding Tax Simplification Act with new information as of August 16, 2017 regarding the Large Taxpayer Office for the Governor of Puerto Rico.	\$ 366.00	2.8	\$ 1,024.80
8/17/2017	Gil Diaz, Pablo	Update presentation with information as of August 17, 2017 regarding the audit for the government of Puerto Rico for fiscal year 2017, as requested by O. Rodriguez (Treasury Dept.).	\$ 366.00	1.9	\$ 695.40
8/17/2017	Gil Diaz, Pablo	Meet with M. Valentín (from Hacienda) to follow up on the status of the issue of the first 1,000 notice of investigation letters related to the correspondence audits initiative.	\$ 366.00	1.1	\$ 402.60
8/17/2017	Gil Diaz, Pablo	Prepare presentation with examples of individual income tax in which compares various scenarios under actual - proposed PR Internal Revenue Code for F. Parés (from PR Treasury).	\$ 366.00	2.7	\$ 988.20
8/17/2017	Harris, Andy	Update the tax reform presentation for additional detail around the additional tax revenue initiatives being considered to avoid the confidential contingent cost savings initiative that will be provided to R. Maldonado (PR - Secretary of Treasury, CFO) for review with the Governor.	\$ 621.00	0.5	\$ 310.50
8/17/2017	Marquez, Harry	Meet with M. Diaz Saldana (PR - Hacienda External Advisor) to walk through status of FY18 revenue initiatives (including challenges faced), and the detail supporting the key performance indicators reported to the PROMESA Oversight Board on Aug-15.	\$ 546.00	1.0	\$ 546.00
8/17/2017	Marquez, Harry	Update the proposed tax reform deck with additional detail around the key tax revenue initiatives outlined.	\$ 546.00	1.9	\$ 1,037.40
8/17/2017	Morla, Marcos	Call with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss plan for the preparation of the individual tax reform, presentations.	\$ 546.00	0.8	\$ 436.80
8/17/2017	Morla, Marcos	Meet with R. Cruz (PR - Undersecretary of Treasury) to discuss additional information obtained from E. Rios (Hacienda) related to the tax credit inventory to be used in the preparation of the workflow charts on limitations, report.	\$ 546.00	0.7	\$ 382.20
8/17/2017	Morla, Marcos	Review updated tax reform project provided by C. Colon (Hacienda) to compare the same with the previous version provided in June in order to identify changes made to update or include in detailed presentation of the tax reform.	\$ 546.00	2.3	\$ 1,255.80
8/17/2017	Morla, Marcos	Review detailed tax reform presentation prepared by P. Gil (Deloitte) in order to ascertain inclusion of changes identified in comparison to previous version, plus overall compliance with guidelines established by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 546.00	1.9	\$ 1,037.40
8/17/2017	Morla, Marcos	Prepare simplified version of the tax reform presentation as requested by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 546.00	1.7	\$ 928.20
8/17/2017	Morla, Marcos	Prepare examples of tax liability based on current Tax Code versus tax liability based on proposed changes included in the tax reform, in order to be included as part of the presentation of the tax reform.	\$ 546.00	2.8	\$ 1,528.80



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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Morla, Marcos	Meet with F. Pares, E. Rios, A. Pantoja, R. Maldonado (Hacienda) to discuss presentations of the tax reform.	\$ 546.00	2.9	\$ 1,583.40
8/17/2017	Ramos, Edwin	Work on preparation of self employed individual example cases using prior year tax rates, new tax reform tax rates to be included.	\$ 507.00	1.8	\$ 912.60
8/17/2017	Ramos, Edwin	Work on changes to tax reform presentation to the income, expenses used on the self employed individual example cases based on comments from F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 507.00	1.1	\$ 557.70
8/18/2017	Gil Diaz, Pablo	Prepare weekly report as of Aug-18 regarding accomplishments, milestones, risks, issues, recommendations, next steps for the FY18 revenue enhancements initiatives for the PROMESA Oversight Board and its advisor - Mckinsey.	\$ 366.00	3.3	\$ 1,207.80
8/18/2017	Gil Diaz, Pablo	Update presentation with examples of individual income tax in which compares various scenarios under actual - proposed PR Internal Revenue Code in order to change scenarios, tax brackets, as requested by F. Parés (from PR Treasury).	\$ 366.00	2.8	\$ 1,024.80
8/18/2017	Gil Diaz, Pablo	Meet with J. Barreto (from Hacienda) to follow up on the status of the issue of the first 1,000 notice of investigation letters, issues, next steps related to the correspondence audits initiative.	\$ 366.00	1.9	\$ 695.40
8/18/2017	Morla, Marcos	Meet with F. Pares, C. Colon, A. Pantoja, R. Cruz (PR - Undersecretary of Treasury) to review page by page new version of the tax reform project, discuss changes/updates identified when compared to previous version, review of the tax reform presentations prepared in order to complete presentation to the Governor on August 20.	\$ 546.00	6.8	\$ 3,712.80
8/18/2017	Ramos, Edwin	Work on changes to the self employed individual example cases based on new updates to the tax reform expected tax rates as requested by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 507.00	1.9	\$ 963.30
8/19/2017	Morla, Marcos	Call with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss additional changes made to tax reform project on 8/19 in order to update tax reform presentations.	\$ 546.00	0.8	\$ 436.80
8/19/2017	Morla, Marcos	Review updated version of the tax reform project provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) on 8/19 in order to identify changes made from previous version to update tax reform presentation.	\$ 546.00	1.8	\$ 982.80
8/21/2017	Gil Diaz, Pablo	Research regarding tax credits for the preparation of flowcharts to illustrate taxpayers the mechanism of the credits, as requested by R. Cruz (PR - Undersecretary of Treasury).	\$ 366.00	2.9	\$ 1,061.40
8/21/2017	Gil Diaz, Pablo	Meet with J. Barreto (Hacienda), R. Gonzalez, E. Ramos, M. Morla (Deloitte) to discuss doubts with the preparation of the audit summary template (Form 3114) used to finalize cases related to the correspondence audits revenue initiative.	\$ 366.00	0.9	\$ 329.40

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Gil Diaz, Pablo	Prepare flowchart presentation for R. Cruz (PR - Undersecretary of Treasury) regarding tax credits to illustrate the mechanism of how the credits can be used under the Puerto Rico laws.	\$ 366.00	1.4	\$ 512.40
8/21/2017	Gil Diaz, Pablo	Prepare presentation for R. Cruz (PR Treasury Department) to illustrate tax rate scenarios for incentive corporations.	\$ 366.00	1.7	\$ 622.20
8/21/2017	Gil Diaz, Pablo	Update presentation regarding the plan for the 2018 audit for the Government of Puerto Rico with new range of due dates provided by O. Rodriguez (from PR Treasury Department) as of August 21, 2017.	\$ 366.00	1.8	\$ 658.80
8/21/2017	Gonzalez, Rita	Review Memorandum of Understanding for Public Private Partnership Platform Services provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) in order to prepare presentation outlining the framework for implementing the Fiscal POS Revenue Initiative.	\$ 429.00	2.9	\$ 1,244.10
8/21/2017	Gonzalez, Rita	Review memorandum of understanding provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to assess whether external software provider might meet the technical requirements to implement the fiscal POS revenue initiative.	\$ 429.00	0.8	\$ 343.20
8/21/2017	Gonzalez, Rita	Meet with J. Barreto (Hacienda), M. Morla, E. Ramos, P. Gil (Deloitte) to discuss issues and prospective solutions related to the preparation of the audit summary template (Form 3114) that will be used to finalize cases related to the correspondence audit revenue initiative.	\$ 429.00	0.9	\$ 386.10
8/21/2017	Gonzalez, Rita	Review analysis to assess calculation for final adjustment to be used for the audit summary form 3114 based on information provided by J. Barreto (Hacienda) related to the correspondence audit revenue initiatives.	\$ 429.00	2.9	\$ 1,244.10
8/21/2017	Gonzalez, Rita	Meet with M. Morla (Deloitte) to walk-through external software provider's proposal related to the implementation of the Fiscal Terminals revenue initiative based on information provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to assess reasonableness.	\$ 429.00	1.2	\$ 514.80
8/21/2017	Marquez, Harry	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss proposed tax reform bill and potential impact on FY18 revenue enhancement initiatives.	\$ 546.00	2.0	\$ 1,092.00
8/21/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), C. Perez (PR - Chief of Staff for Secretary of Treasury), R. Guerra (PR - Asst Secretary of Central Accounting), O. Rodriguez (PR - Asst Secretary of Central Accounting), M. Gonzalez (Director AAFAF Right Sizing), A. Mendes (AAFAF - Financial Reporting) to discuss updates on tax reform strategy (including impact of tax reform bill), progress made on budget-to-actual reporting, and prospective savings that could be identified within the GPR's contracting processes.	\$ 546.00	1.0	\$ 546.00

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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Marquez, Harry	Meet with E. Rios (PR - Asst Secretary of Economic Affairs), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss changes needed to revenue initiatives slides, specifically related to the issues related to the new tax reform proposals, for the bi-weekly presentation to N. Jaresko (Executive Director - PROMESA Oversight Board).	\$ 546.00	2.1	\$ 1,146.60
8/21/2017	Marquez, Harry	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (Director of Cash Management), F. Pares (Director of Tax), C. Perez (PR - Chief of Staff for the Secretary of Treasury), R. Guerra (Director of Accounting), O. Rodriguez (PR - Asst Secretary of Central Accounting), to discuss the revenue initiatives.	\$ 546.00	1.6	\$ 873.60
8/21/2017	Marquez, Harry	Review tax reform presentation prepared by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to assess whether the relevant updates related to the proposed legislation were incorporated.	\$ 546.00	1.5	\$ 819.00
8/21/2017	Morla, Marcos	Meet with J. Steinway (Deloitte), F. Peña, O. Rodriguez, R. Maldonado, C. Perez (PR - Chief of Staff for the Secretary of Treasury) to discuss updates required to the status presentation of the different work streams for N. Jaresko (Fiscal Board).	\$ 546.00	0.6	\$ 327.60
8/21/2017	Morla, Marcos	Meet with E. Rios, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss changes needed to revenue initiatives slides in the bi-weekly presentation to N. Jaresko (Fiscal Board).	\$ 546.00	0.8	\$ 436.80
8/21/2017	Morla, Marcos	Prepare updates to tax reform presentation with update version of the proposed legislation provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to be used for presentation of the proposed reform to the Fiscal Board.	\$ 546.00	2.7	\$ 1,474.20
8/21/2017	Morla, Marcos	Meet with R. Gonzalez (Deloitte) to walk-through fiscal plan requirements for the Fiscal Terminals revenue initiative, information provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to software provider's capabilities in order to set up timeline for preparation of implementation plan for the initiative.	\$ 546.00	1.2	\$ 655.20
8/21/2017	Morla, Marcos	Meet with J. Barreto (Hacienda), R. Gonzalez, E. Ramos, P. Gil (Deloitte) to discuss the preparation of the audit summary template (Form 3114) used to finalize cases related to the correspondence audits revenue initiative.	\$ 546.00	0.9	\$ 491.40
8/21/2017	Morla, Marcos	Review updated bi-weekly presentation to N. Jaresko (Fiscal Board) to assess whether the progress of collections from the FY18 revenue enhancement initiatives data from F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) was included.	\$ 546.00	1.1	\$ 600.60
8/21/2017	Morla, Marcos	Review presentation to be used as part of the training for the correspondence audits initiatives in order to assess compliance with procedures detailed in Circular Letter 17-12 plus compliance with objectives set forth as part of the Fiscal Plan.	\$ 546.00	0.7	\$ 382.20

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Morla, Marcos	Review information provided by M. Valentin (Hacienda) related to sample report to be used for monitoring of the correspondence audits cases in order to assess compliance with the required key performance indicators established on the monthly Promesa progress report of the revenue initiatives.	\$ 546.00	0.9	\$ 491.40
8/21/2017	Ramos, Edwin	Meet with J. Barreto (Hacienda), M. Morla, E. Ramos, P. Gil (Deloitte) to discuss doubts with the preparation of the audit summary template (Form 3114) used to finalize cases related to the correspondence audits revenue initiative.	\$ 507.00	0.9	\$ 456.30
8/21/2017	Ramos, Edwin	Work on development of training presentation for auditors regarding correspondence audit initiative based on comments from M. Valentin, J. Barreto (Hacienda).	\$ 507.00	2.2	\$ 1,115.40
8/21/2017	Ramos, Edwin	Prepare for meeting with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), R. Cruz (PR - Undersecretary of Treasury), and C. Perez (PR - Chief of Staff for the Secretary of Treasury) by preparing the presentation outlining the current status and commentary related to corporate tax reform, FY18 revenue initiatives, and collections to-date for inclusion in the bi-weekly presentation report for N. Jaresko (Executive Director - PROMESA Oversight Board).	\$ 507.00	2.8	\$ 1,419.60
8/21/2017	Ramos, Edwin	Work on tool requested by M. Valentin, J. Barreto (Hacienda) to assist on the preparation of documents to be provided to taxpayers during the correspondence audits.	\$ 507.00	2.3	\$ 1,166.10
8/21/2017	Ramos, Edwin	Work on email communication to I. Garcia (Hacienda) to provide information, coordinate meeting regarding fiscal terminal revenue initiative.	\$ 507.00	1.2	\$ 608.40
8/21/2017	Steinway, Jon	Participate in meeting with M. Morla (Deloitte), F. Peña (PR - Asst Secretary of Treasury Area), O. Rodriguez (PR - Asst Secretary of Central Accounting), R. Maldonado (PR - Secretary of Treasury, CFO), C. Perez (PR - Chief of Staff for Secretary of Treasury), R. Guerra (PR - Asst Secretary of Central Accounting) to discuss updates required to the section of the Aug-26 bi-weekly reporting package for the PROMESA Oversight Board to include additional detail related to corporate tax initiatives, tax revenue initiatives communications protocol, and individual tax reform.	\$ 366.00	0.6	\$ 219.60
8/22/2017	Gil Diaz, Pablo	Update presentation regarding the correspondence audits to include new format, content with sections from the Puerto Rico Internal Revenue Code, that will be used for the trainings of auditors.	\$ 366.00	2.7	\$ 988.20
8/22/2017	Gil Diaz, Pablo	Prepare outline based on research of the PR Internal Revenue Code and AAFAF Administrative Order 17-01 related to tax credits to facilitate the preparation of flowchart to illustrate taxpayer credit limitations per request of R. Cruz (PR - Undersecretary of Treasury).	\$ 366.00	2.8	\$ 1,024.80
8/22/2017	Gil Diaz, Pablo	Update flowcharts with additional information obtained from the PR Internal Revenue Code, Administrative Order 17-01 to properly illustrate tax credits limitations.	\$ 366.00	2.6	\$ 951.60

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Gonzalez, Rita	Prepare draft timeline outlining project phases based on the memorandum of understanding provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) in order to complete the preparation to begin the implementation of the Fiscal POS revenue initiative.	\$ 429.00	1.1	\$ 471.90
8/22/2017	Gonzalez, Rita	Update memorandum of Proposed Tax Reform for new projected fiscal and economic impact based on new information as part of presentation to the Fiscal Oversight Board.	\$ 429.00	2.4	\$ 1,029.60
8/22/2017	Marquez, Harry	Review draft memo outlining methodology used to outline fiscal and economic impact of proposed tax reform to assess whether related details were incorporated prior to presentation to the Fiscal Board.	\$ 546.00	2.6	\$ 1,419.60
8/22/2017	Marquez, Harry	Review Memorandum of Understanding from software vendor provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) in order to assess the whether the software capabilities with respect to the Fiscal Terminal revenue initiative.	\$ 546.00	0.9	\$ 491.40
8/22/2017	Morla, Marcos	Review Memorandum of Understanding from a Software vendor provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) in order to assess capabilities of software implementation to be used for the Fiscal Terminal revenue initiative.	\$ 546.00	0.8	\$ 436.80
8/22/2017	Morla, Marcos	Prepare changes to the revenue initiatives, corporate reform slides of the biweekly presentation to N. Jaresko (Fiscal Board) based on comments, information provided by R. Cruz, F. Pares (both from Hacienda).	\$ 546.00	0.7	\$ 382.20
8/22/2017	Morla, Marcos	Meet with E. Centeno, J. Barreto, F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss process to be followed to close cases once taxpayer does not answer letter, or letter is sent back due to wrong address in order to incorporate to timelines plus monitoring report.	\$ 546.00	1.3	\$ 709.80
8/22/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss status of the correspondence audits initiative, tax reform presentation for the Fiscal Board, in order to determine work plan.	\$ 546.00	1.6	\$ 873.60
8/22/2017	Ramos, Edwin	Work on changes to Bi-weekly presentation report to N. Jaresko regarding corporate tax reform, revenue initiatives, individual tax reform based on the review comments of R. Cruz (PR - Undersecretary of Treasury).	\$ 507.00	1.9	\$ 963.30
8/22/2017	Ramos, Edwin	Meet with R. Cruz (PR - Undersecretary of Treasury) and C. Perez (PR - Chief of Staff for the Secretary of Treasury) to review the status update presentation related to corporate tax reform and the FY18 tax revenue initiatives, and discuss changes needed prior to finalizing for submission to N. Jaresko (Executive Director - PROMESA Oversight Board) and Advisors.	\$ 507.00	1.4	\$ 709.80
8/22/2017	Ramos, Edwin	Work on data analysis template requested by J. Barreto (Hacienda) to be used by the correspondence audit auditors to prepare, assess information used on Form 3114 to finalize cases related to the correspondence audits revenue initiative.	\$ 507.00	2.2	\$ 1,115.40

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Ramos, Edwin	Meet with C. Freire (Hacienda) to discuss latest information on revenue initiatives regarding to Fiscal Terminal, Fees & Fines.	\$ 507.00	0.9	\$ 456.30
8/22/2017	Ramos, Edwin	Meet with J. Barreto, E. Centeno (Hacienda) regarding correspondence audit inputs received by auditors from the taxpayers under audit.	\$ 507.00	1.6	\$ 811.20
8/22/2017	Ramos, Edwin	Meet with F. Pares, A. Pantoja, E. Centeno (Hacienda) regarding correspondence audit inputs received by auditors from the taxpayers under audit.	\$ 507.00	1.6	\$ 811.20
8/22/2017	Ramos, Edwin	Draft email communication to R. Cruz (PR - Undersecretary of Treasury) and C. Perez (PR - Chief of Staff for the Secretary of Treasury) outlining key highlights of revenue initiatives' scorecard analysis for final by-weekly presentation regarding Corporate Tax Reform.	\$ 507.00	0.8	\$ 405.60
8/23/2017	Gil Diaz, Pablo	Meet with L. Contreras (Hacienda) to discuss additional items that must be included in presentation regarding the rehabilitation plan, biweekly sales & use tax, correspondence audits, internet sales.	\$ 366.00	2.6	\$ 951.60
8/23/2017	Gil Diaz, Pablo	Update presentation that will be used for the trainings of auditors regarding the correspondence audits to include an explanation regarding the potential tax liability calculation.	\$ 366.00	3.1	\$ 1,134.60
8/23/2017	Gonzalez, Rita	Meet with I. Garcia, J. Colon (PR - Hacienda), R. Cruz (PR - Undersecretary of Treasury), E. Ramos (Deloitte) to discuss the assessment of the Fiscal Terminal Revenue Initiative, the GenTax software capabilities to capture local tax credits on resale of goods, and issues encountered during the Ivu Loto implementation.	\$ 429.00	1.8	\$ 772.20
8/23/2017	Gonzalez, Rita	Prepare summary of meeting to discuss issues related to implementing the Fiscal POS revenue initiative in order to present to F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to assess next steps.	\$ 429.00	1.7	\$ 729.30
8/23/2017	Gonzalez, Rita	Review additional information provided by I. Garcia (PR - Hacienda) related to existing fiscal terminal capabilities in order to assess compatibility with new software update.	\$ 429.00	0.6	\$ 257.40
8/23/2017	Gonzalez, Rita	Prepare email to R. Cruz (PR - Undersecretary of Treasury) requesting current software provider's maintenance contract in order to assess contract's scope, possible amendments, and adherence to objectives for implementation of the Fiscal Terminals Revenue Initiative.	\$ 429.00	0.4	\$ 171.60
8/23/2017	Marquez, Harry	Review Addendum to Memorandum of Understanding from software vendor provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to assess whether additional detail provided in response to inquiries about software capabilities will enable the implementation of the fiscal terminals revenue initiative.	\$ 546.00	1.9	\$ 1,037.40
8/23/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja, E. Rios (Hacienda), G. Silverstein (from US Treasury) to discuss process to be used to run economic modules to calculate effect of proposed changes on the tax reform in order to respond to list of questions related to impact of the proposed changes.	\$ 546.00	4.6	\$ 2,511.60

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Morla, Marcos	Meet with E. Rios (PR - Asst Secretary of Economic Affairs), R. Cruz (PR - Undersecretary of Treasury), and E. Ramos (Deloitte) to discuss questions sent by Ernst & Young (Fiscal Board Advisors) related to impact of the proposed changes included in the tax reform related to tax credits.	\$ 546.00	1.6	\$ 873.60
8/23/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja, E. Rios (Hacienda) to discuss data and prepare responses to list of inquiries from Ernst & Young (Fiscal Board Advisors) related to the impact of the proposed changes to corporate tax reform initiatives.	\$ 546.00	4.9	\$ 2,675.40
8/23/2017	Morla, Marcos	Review Additional information provided related to software provider capabilities included in additional addendum to the memorandum of understanding to be used as part of the implementation plan of the fiscal terminals revenue initiative.	\$ 546.00	1.1	\$ 600.60
8/23/2017	Ramos, Edwin	Meet with I. Garcia, J. Colon, R. Cruz (PR - Undersecretary of Treasury), E. Ramos (Deloitte) to discuss the Fiscal Terminal Revenue Initiative, the fiscalization of reseller's tax credits on local purchases within the GenTax capabilities, possible reprogramming, roadblocks during Ivu Loto implementation, further steps in order to provide options for the final implementation of the revenue initiative.	\$ 507.00	1.8	\$ 912.60
8/23/2017	Ramos, Edwin	Meet with E. Rios (PR - Asst Secretary of Economic Affairs), R. Cruz (PR - Undersecretary of Treasury), and M. Morla (Deloitte) to discuss questions sent by Ernst & Young (Fiscal Board Advisors) related to impact of the proposed changes included in the tax reform related to tax credits.	\$ 507.00	1.6	\$ 811.20
8/23/2017	Ramos, Edwin	Work on email communication to E. Centeno, M. Valentin, J. Barreto (all from Hacienda) to provide final training presentation regarding correspondence audits.	\$ 507.00	1.4	\$ 709.80
8/23/2017	Ramos, Edwin	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss training material regarding correspondence audit.	\$ 507.00	1.6	\$ 811.20
8/23/2017	Ramos, Edwin	Work on changes to training presentation for auditors regarding correspondence audit initiative.	\$ 507.00	1.7	\$ 861.90
8/24/2017	Gil Diaz, Pablo	Prepare Aug-25 weekly workstream update for the FY18 Revenue Enhancement Initiatives, specifically related to progress made on the scorecard reporting to the PROMESA Board and taxpayer credit analysis for submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	2.7	\$ 988.20
8/24/2017	Gil Diaz, Pablo	Research regarding flow charts, Puerto Internal Revenue Code in order update limitations to the flow charts regarding the tax credits limits.	\$ 366.00	1.8	\$ 658.80
8/24/2017	Gil Diaz, Pablo	Update Aug-25 weekly status report related to the FY18 Revenue Enhancement Initiatives to incorporate information provided by H. Marquez (Deloitte) related to the software solution being considered to help implement the Fiscal Terminals initiative prior to submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	1.8	\$ 658.80



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***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/24/2017	Gil Diaz, Pablo	Updated presentation regarding to individual/corporate income tax reform to include latest reform changes for the Fiscal Board/Governor.	\$ 366.00	3.7	\$ 1,354.20
8/24/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja, E. Rios, R. Cruz (PR - Undersecretary of Treasury) to continue gathering data, prepare answers to list of questions sent by Ernst & Young (Fiscal Board Advisors) related to impact of the proposed changes related to tax credits included in the tax reform.	\$ 546.00	3.4	\$ 1,856.40
8/24/2017	Morla, Marcos	Review changes made to July's monthly Promesa progress report of revenue initiatives based on questions raised by N. LaCava (McKinsey) related to various collections amounts included within the report.	\$ 546.00	0.6	\$ 327.60
8/24/2017	Morla, Marcos	Meet with F. Pares, R. Maldonado (Hacienda) to discuss progress made on the correspondence audits revenue initiative, monitoring plans in place with respect to compliance with information requested by the Fiscal Board on measurement of the initiative.	\$ 546.00	1.4	\$ 764.40
8/24/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja, E. Rios (Hacienda) to continue gathering data, prepare answers to list of questions sent by Ernst & Young (Fiscal Board Advisors) related to impact of the proposed changes related to individual plus corporations included in the tax reform.	\$ 546.00	4.8	\$ 2,620.80
8/24/2017	Ramos, Edwin	Participate in meeting with F. Pares, A. Pantoja, E. Rios, R. Cruz (all from Hacienda) to continue gathering data, prepare answers to list of questions sent by Ernst & Young (Fiscal Board Advisors) related to impact of the proposed changes related to tax credits included in the tax reform.	\$ 507.00	3.4	\$ 1,723.80
8/24/2017	Ramos, Edwin	Participate in meeting with F. Pares, A. Pantoja, E. Rios (all from Hacienda) to continue gathering data, prepare answers to list of questions sent by Ernst & Young (Fiscal Board Advisors) related to impact of the proposed changes related to individual plus corporations included in the tax reform.	\$ 507.00	4.8	\$ 2,433.60
8/24/2017	Ramos, Edwin	Attend training to auditors on correspondence audit provided by M. Valentin (Hacienda).	\$ 507.00	2.7	\$ 1,368.90
8/25/2017	Gil Diaz, Pablo	Meet with J. Barreto (Hacienda) to discuss the results of the first 1,000 investigation notices issued, issues encountered, next steps with future correspondence audits endeavors.	\$ 366.00	1.8	\$ 658.80
8/25/2017	Gil Diaz, Pablo	Update flowchart presentation with additional limitations for R. Cruz (PR - Undersecretary of Treasury) regarding tax credits to illustrate the mechanism of how the credits can be used under the Puerto Rico laws.	\$ 366.00	2.3	\$ 841.80
8/25/2017	Marquez, Harry	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), A. Pantoja (PR - Deputy Asst Secretary of Internal Revenue and Tax Policy), and E. Rios (PR - Asst Secretary of Economic Affairs) to discuss key issues and draft responses to be sent to E&Y (Fiscal Board Advisors) related to inquires about the prospective impact of the proposed changes to individual, corporate and tax credits on the overall tax reform plan.	\$ 546.00	4.2	\$ 2,293.20

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/25/2017	Morla, Marcos	Participate in meeting with F. Pares, A. Pantoja, E. Rios (all from Hacienda) to continue to work with document to be sent to Ernst & Young (Fiscal Board Advisors) related to questions made on impact of the proposed changes related to individual, corporations, tax credits included in the tax reform.	\$ 546.00	4.2	\$ 2,293.20
8/25/2017	Ramos, Edwin	Meet with F. Pares, A. Pantoja, E. Rios (Hacienda) to continue to work with document to be sent to Ernst & Young (Fiscal Board Advisors) related to questions made on impact of the proposed changes related to individual, corporations, tax credits included in the tax reform.	\$ 507.00	4.2	\$ 2,129.40
8/28/2017	Gil Diaz, Pablo	Update flow charts regarding tax credits with additional information provided by R. Cruz (PR - Undersecretary of Treasury) in order to present additional requirements to use the credits.	\$ 366.00	2.3	\$ 841.80
8/28/2017	Gil Diaz, Pablo	Meet with L. Contreras, R. Matos (all from Hacienda) to discuss additional items that must be included in the presentation regarding the revenue initiatives included as part of the Fiscal Plan approved by the Oversight Board pursuant to PROMESA.	\$ 366.00	1.8	\$ 658.80
8/28/2017	Gil Diaz, Pablo	Meet with J. Barreto (Hacienda) to discuss the results of the first 1,000 letters issued, the revenue received as of august 28, 2017.	\$ 366.00	2.4	\$ 878.40
8/28/2017	Gil Diaz, Pablo	Prepare presentation regarding the revenue initiatives included as part of the Fiscal Plan approved by the Oversight Board pursuant to PROMESA for F. Parés (Hacienda).	\$ 366.00	3.7	\$ 1,354.20
8/28/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss information requested by the Legislature related to questions on proposed tax reform based on deliverable made to Erns & Young.	\$ 546.00	0.8	\$ 436.80
8/28/2017	Morla, Marcos	Review information provided by J. Barreto (Hacienda) related to case selection for the correspondence audits revenue initiative in order to perform data validation formulas to assess tax calculation.	\$ 546.00	2.3	\$ 1,255.80
8/28/2017	Morla, Marcos	Meet with J. Barreto (Hacienda) to discuss reporting template needed for the correspondence audits revenue initiative to assess whether key performance indicators for the measure requested by the Fiscal Board are met.	\$ 546.00	0.9	\$ 491.40
8/28/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) in order to discuss presentation needed related to revenue initiatives, tax reform to be presented to the PR CPA Society.	\$ 546.00	0.9	\$ 491.40
8/28/2017	Morla, Marcos	Meet with R. Cruz (PR - Undersecretary of Treasury) to discuss updates needed to report related to tax abatements requested by Ernst & Young.	\$ 546.00	0.7	\$ 382.20
8/28/2017	Morla, Marcos	Prepare updates to report on tax abatements requested by Ernst & Young with new information received from R. Cruz, E. Rios (Hacienda).	\$ 546.00	2.6	\$ 1,419.60
8/28/2017	Ramos, Edwin	Prepare communication to J. Barreto, E. Centeno, F. Pares, M. Valentin (Hacienda), to explain tool prepared for the completion of template (Form 3114) used to finalize cases related to the correspondence audits revenue initiative.	\$ 507.00	2.1	\$ 1,064.70

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Gil Diaz, Pablo	Research the PR Internal Revenue Code to understand how new requirements related to remitting payments for the Sales and Use tax will impact collections for incorporation into presentation on collections.	\$ 366.00	1.4	\$ 512.40
8/29/2017	Gil Diaz, Pablo	Prepare presentation regarding the new Sales/Use tax requirement to remit the tax semi-monthly for 2017 CPA Convention.	\$ 366.00	2.3	\$ 841.80
8/29/2017	Gil Diaz, Pablo	Review the requirements for the Internet Sales Tax Revenue Initiative proposed by the Treasury Dept (Hacienda) to outline the types of information that will be requested from companies to become withholding agents for remittance.	\$ 366.00	1.7	\$ 622.20
8/29/2017	Gil Diaz, Pablo	Prepare presentation regarding the internet sales for 2017 CPA Convention.	\$ 366.00	2.5	\$ 915.00
8/29/2017	Gil Diaz, Pablo	Research regarding the Puerto Rico Treasury Department rehabilitation program for the preparation of a presentation.	\$ 366.00	2.7	\$ 988.20
8/29/2017	Gonzalez, Rita	Prepare initial draft of memo related to remittance of bi-monthly sales and use tax pursuant to Act 46 with information provided by R. Matos (Hacienda) in order to outline compliance requirements.	\$ 429.00	2.9	\$ 1,244.10
8/29/2017	Gonzalez, Rita	Prepared initial draft of memo related to Municipal Sales and Use Tax imposed on Ports New Withholding Agent Category pursuant to Act 23 with information provided by R. Matos (Hacienda) to outline key compliance requirements.	\$ 429.00	1.8	\$ 772.20
8/29/2017	Gonzalez, Rita	Meet with A. Cruz (PR - Hacienda Economic Affairs) to discuss latest status and issues encountered related to tax incentives initiative per the request of R. Cruz (PR - Undersecretary of Treasury).	\$ 429.00	0.4	\$ 171.60
8/29/2017	Gonzalez, Rita	Review the proposed tax reform with the current Puerto Rico Internal Revenue Code standards related to tax credits and exemptions to identify a way to estimate projected economic impact of the change.	\$ 429.00	0.7	\$ 300.30
8/29/2017	Gonzalez, Rita	Update analysis to assess the estimated economic impact of the proposed amendments to incorporate additional information to tax exemption and credits provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 429.00	2.4	\$ 1,029.60
8/29/2017	Morla, Marcos	Review additional information provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to memorandum of understanding for the Fiscal Terminal revenue initiative in order to assess software provider's capabilities to implement changes.	\$ 546.00	0.8	\$ 436.80
8/29/2017	Morla, Marcos	Prepare additional changes to the report on tax abatements requested by Ernst & Young with additional information received from A. Cruz, E. Rios (Hacienda).	\$ 546.00	2.8	\$ 1,528.80
8/29/2017	Morla, Marcos	Review presentation related to revenue initiatives for the PR CPA Society, as requested by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 546.00	1.3	\$ 709.80

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Morla, Marcos	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss reporting template to be used for the correspondence audits revenue initiative to assess compliance with indicators requested by the Fiscal Board as part of the monthly Promesa progress report.	\$ 546.00	0.6	\$ 327.60
8/29/2017	Morla, Marcos	Update information request document provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to Legislature questions on the presentation of the proposed tax reform made to Erns & Young with new information received from E. Rios (Hacienda).	\$ 546.00	2.1	\$ 1,146.60
8/30/2017	Gil Diaz, Pablo	Prepare presentation regarding the Puerto Rico Treasury Department rehabilitation program for 2017 CPA Convention for F. Parés (Hacienda).	\$ 366.00	2.8	\$ 1,024.80
8/30/2017	Gil Diaz, Pablo	Prepare presentation regarding the correspondence audits for 2017 CPA Convention for F. Parés (Hacienda).	\$ 366.00	2.4	\$ 878.40
8/30/2017	Gil Diaz, Pablo	Prepare weekly workstream status report for the period August 28th – September 3rd to inform R. Maldonado (PR - Secretary of Treasury, CFO) the key accomplishments, issues, recommendations, milestones, next steps of the revenue initiatives.	\$ 366.00	0.9	\$ 329.40
8/30/2017	Gonzalez, Rita	Meet with E. Ramos (Deloitte) to discuss ways to refine the analysis related to tax exemptions and credits table, including looking towards other data sources within Hacienda.	\$ 429.00	2.6	\$ 1,115.40
8/30/2017	Morla, Marcos	Update revenue initiative sections of the bi-weekly meeting presentation for N. Jaresko (Fiscal Board) with information related to third-party software implementations to facilitate the respective tax initiatives provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 546.00	1.4	\$ 764.40
8/30/2017	Morla, Marcos	Make changes to information request document provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to Legislature questions on the presentation made to Ernst & Young with additional information received from the Economic Affairs Department in Hacienda.	\$ 546.00	2.3	\$ 1,255.80
8/30/2017	Morla, Marcos	Review presentation related to proposed tax reform, correspondence audits for the PR CPA Society in connection with proposed changes as presented to Ernst & Young.	\$ 546.00	2.2	\$ 1,201.20
8/30/2017	Ramos, Edwin	Work on changes to presentation related to sales/use tax semi monthly installments pursuant to Act 46 with information provided by R. Matos (from Hacienda) in order to inform tax preparers of compliance requirements.	\$ 507.00	1.8	\$ 912.60
8/30/2017	Ramos, Edwin	Work on changes to presentation related to Municipal Sales/Use Tax imposed on Ports New Withholding Agent Category pursuant to Act 23 with information provided by R. Matos (from Hacienda) in order to inform tax preparers of compliance requirements.	\$ 507.00	2.2	\$ 1,115.40

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
8/30/2017	Ramos, Edwin	Compare the proposed tax reform with current Puerto Rico Internal Revenue Code in order to update exemption, credits table in order to analyze the impact of the changes.	\$ 507.00	2.1	\$ 1,064.70
8/30/2017	Ramos, Edwin	Refine with R. Gonzalez (Deloitte) exemption and credits table provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) with information from income tax return, other informative forms and 2011 Puerto Rico Internal Revenue Code in order to analyze where the information may be obtained in order to assess proposed amendments effects.	\$ 507.00	2.3	\$ 1,166.10

**TOTAL AUGUST STATEMENT PERIOD - FY18 REVENUE ENHANCEMENT INITIATIVES**

**521.6 \$ 236,486.10**

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to update communications to be sent to the Agencies (Education/ Health/ Mental Health/ EQB (Environmental Quality Board) /Hacienda) regarding volume metrics information related to the PeopleSoft systems discovery meetings.	\$ 366.00	0.2	\$ 73.20
8/1/2017	Prommel, Patrick	Meet with M. Quails, S. Sundaram (Deloitte), R. Ramos (NTT Data) from the Hacienda Team to discuss IT structure, databases, instance strategies, batch schedules, reporting environments, interfaces in PeopleSoft to assess Hacienda system's current status.	\$ 366.00	1.2	\$ 439.20
8/1/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte), R. Ramos (NTT Data) from the Hacienda Team, to discuss system security, customizations, business processes (record to report, procure to pay, acquire to retire, order to cash, budgeting).	\$ 366.00	1.3	\$ 475.80
8/1/2017	Prommel, Patrick	Create ShareFile accounts for R. Ramos (NTT Data), respective database, for PeopleSoft customization design documents creation.	\$ 366.00	0.3	\$ 109.80
8/1/2017	Prommel, Patrick	Draft checklist of volumetric transaction data for Journals, Journal Headers, Journal Lines, AR's, Assets, Asset Classes, AP Vouchers, POs, PO Lines, Requisitions, Capitalized Assets in PeopleSoft systems for Education, Health, Mental Health, Environmental Quality Board, Hacienda agencies for quick wins implement assessment.	\$ 366.00	1.3	\$ 475.80
8/1/2017	Prommel, Patrick	Draft OMB budget transfer specification examples presentation, comparing budget transfer information in scenarios of different available budgets in situations of existing/missing PeopleSoft customizations in funds 111, 141, for discussion with Department of Health's PeopleSoft, financial teams for quick wins implement assessment.	\$ 366.00	1.9	\$ 695.40
8/1/2017	Prommel, Patrick	Draft version 2 of OMB budget transfer specification examples presentation, adding budget transfer details for transfers made during semester 1 on funds 111, 141, for discussion with Department of Health's PeopleSoft, financial teams.	\$ 366.00	1.2	\$ 439.20
8/1/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) for input on creating a slide presentation on the OMB Budget Transfer Customization implementation in PRIFAS for use in meeting with the Health Agency/Education Agencies to discuss their list of system customizations.	\$ 366.00	0.2	\$ 73.20
8/1/2017	Prommel, Patrick	Draft Modified Accrual/IT Transformation Strategy weekly status update for V. Soran (Deloitte) to review before submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.4	\$ 146.40
8/1/2017	Prommel, Patrick	Draft email to J. Febus (NTT Data), A. de Jesus (Department of Health) with action items on volumetric information, system customization database completion.	\$ 366.00	0.3	\$ 109.80
8/1/2017	Prommel, Patrick	Draft PeopleSoft system customization information database template for Department of Health's assessment of current system customizations based on feedback from S. Sundaram (Deloitte).	\$ 366.00	2.1	\$ 768.60

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Prommel, Patrick	Draft version 8 of the Current State Systems Architecture model, consolidating interface transactions between applications, Gentax, transactions to PRIFAS system for M. Quails' (Deloitte) discussion with R. Guerra (PR - Asst Secretary of Central Accounting) on current state system status.	\$ 366.00	1.8	\$ 658.80
8/1/2017	Quails, Mike	Review the scope section of the Financial Systems Assessment Plan in order to provide updates to the plan scope for C. Young (Deloitte) to provide to R. Maldonado (Hacienda - Treasury Secretary).	\$ 507.00	0.7	\$ 354.90
8/1/2017	Quails, Mike	Meet with S. Sundaram, P. Prommel, and V. Soran, (all Deloitte) to prepare outstanding list of agency meeting requests and data requests (system manuals and customization tables) for the bi-weekly status meeting with R. Guerra (PR - Asst Secretary of Central Accounting) related to the GPR PeopleSoft IT Assessment.	\$ 507.00	0.4	\$ 202.80
8/1/2017	Quails, Mike	Met with R. Guerra (Hacienda - Assistant Secretary), S. Sundaram, P. Prommel (both Deloitte) to discuss outstanding background data requests, agency meeting requests, timing of events, related to modified accrual reporting.	\$ 507.00	0.4	\$ 202.80
8/1/2017	Quails, Mike	Meet with R. Ramos (Hacienda Contractor), R. Guerra (Hacienda - Assistant Secretary), S. Sundaram, P. Prommel (Deloitte) to discuss IT structure, databases, instance strategies, batch schedules, reporting environments, interfaces in PeopleSoft.	\$ 507.00	1.2	\$ 608.40
8/1/2017	Quails, Mike	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), V. Soran (Deloitte), and S. Sundaram (Deloitte) to discuss outstanding items, including follow-up outreach to specific agencies for access to their specific system configuration manuals and configuration tables for the GPR PeopleSoft IT Assessment.	\$ 507.00	0.6	\$ 304.20
8/1/2017	Quails, Mike	Provide status outline of the IT Transformation Strategy plan, from status update meeting with R. Maldonado (Hacienda - Treasury Secretary), to R. Guerra (Hacienda - Assistant Secretary).	\$ 507.00	0.2	\$ 101.40
8/1/2017	Quails, Mike	Prepare detailed agendas to cover: suspense processing plan details, PeopleSoft customizations for R. Guerra (Hacienda - Assistant Secretary) to review, prior to setting follow-up agency meetings.	\$ 507.00	0.2	\$ 101.40
8/1/2017	Quails, Mike	Review Hacienda IRS meeting notes from P. Prommel, providing feedback on instances' data flow of information between GenTax, Hacienda, PRIFAS, in preparation for modified accrual reporting.	\$ 507.00	0.6	\$ 304.20
8/1/2017	Quails, Mike	Meet with S. Sundaram (Deloitte) to discuss potential automation of data imports from GenTax system, Expense Breakdowns for Agencies with Independent Treasuries, and bank reconciliations in connection with facilitating a faster GPR financial close process.	\$ 507.00	0.2	\$ 101.40
8/1/2017	Quails, Mike	Draft document to illustrate the benefits of executing the IT Transformation plan in conjunction with the PeopleSoft Assessment plan in parallel, for C. Young (Deloitte) to provide to R. Maldonado (Hacienda - Treasury Secretary).	\$ 507.00	2.1	\$ 1,064.70



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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Quails, Mike	Meet with C. Young to receive instructions on updates to the summary details within the PeopleSoft Assessment plan, to be provided to R. Maldonado (Hacienda - Treasury Secretary).	\$ 507.00	0.4	\$ 202.80
8/1/2017	Quails, Mike	Update the initial draft of the IT/Financial Transformation plan by including: a slides detailing activities to occur following the first ninety days, section headers, an appendix, for C. Young (Deloitte), to provide to R. Maldonado (Hacienda - Treasury Secretary).	\$ 507.00	1.6	\$ 811.20
8/1/2017	Quails, Mike	Incorporated additional content into the draft of the IT/Financial Transformation plan by including slides detailing: Staffing, Challenges, Tools to Be Used, Timeline, for C. Young (Deloitte), to provide to R. Maldonado (Hacienda - Treasury Secretary).	\$ 507.00	1.4	\$ 709.80
8/1/2017	Quails, Mike	Review Hacienda (IRS) Agency meeting notes to provide P. Prommel updates to be captured including the addition of data flow items, to support Hacienda Finance in the delivery of Modified Accrual Accounting/Reporting for PROMESA.	\$ 507.00	0.7	\$ 354.90
8/1/2017	Sundaram, Swami	Update the presentation on implementing the unrecorded liability customization to include an Executive Summary to present to R. Guerra (PR - Asst Secretary of Central Accounting) along with the decision paper with 3 options.	\$ 507.00	1.6	\$ 811.20
8/1/2017	Sundaram, Swami	Meet with M. Quails, P. Prommel (Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to discuss the following outstanding requests: System access requests/ logistics on the meeting with Hacienda/updates to the implementation plan for modified accruals.	\$ 507.00	0.4	\$ 202.80
8/1/2017	Sundaram, Swami	Meet with M. Quails, P. Prommel, V. Soran (Deloitte) to discuss/provide input to P. Prommel (Deloitte) for drafting the meeting agenda for the standing bi-weekly meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.4	\$ 202.80
8/1/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss Option A (Implement Unrecorded Liability Customization at PRIFAS & Agencies), Option B (Implement Unrecorded Liability Customization at PRIFAS only) based on the Decision Paper to implement the unrecorded liability customization at PRIFAS/Agencies.	\$ 507.00	0.2	\$ 101.40
8/1/2017	Sundaram, Swami	Update Decision Paper to reflect V. Soran's (Deloitte) feedback on the Option A (Implement Unrecorded Liability Customization at PRIFAS & Agencies), Option B (Implement Unrecorded Liability Customization at PRIFAS only).	\$ 507.00	1.1	\$ 557.70
8/1/2017	Sundaram, Swami	Meet with R. Ramos (NTT Data - Hacienda), R. Guerra (PR - Asst Secretary of Central Accounting), M. Quails, P. Prommel (Deloitte) on the PeopleSoft Discovery of Hacienda Systems (PeopleSoft v8.4) (Session 1) to discuss IT structure, databases, instance strategies, batch schedules, reporting environments, interfaces.	\$ 507.00	1.2	\$ 608.40

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Sundaram, Swami	Meet with R. Ramos (NTT Data - Hacienda), P. Prommel (Deloitte) on the PeopleSoft Discovery of Hacienda Systems (PeopleSoft v8.4) (Session 2) to discuss system security, customizations, business processes (record to report, procure to pay, acquire to retire, order to cash, budgeting).	\$ 507.00	1.3	\$ 659.10
8/1/2017	Sundaram, Swami	Update the Decision Paper to implement the unrecorded liability customization at PRIFAS/Agencies based on V. Soran's (Deloitte) review feedback on Option 2 (Implement customization at PRIFAS only).	\$ 507.00	2.4	\$ 1,216.80
8/1/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss follow-up note to be sent to the Agencies (Education/ Health/ EQB (Environmental Quality Board) /Mental Health /Hacienda) on volumetric information requested in PeopleSoft systems discovery meeting.	\$ 507.00	0.2	\$ 101.40
8/1/2017	Sundaram, Swami	Meet with M. Quails (Deloitte) to discuss a list with the manual processes for potential automation in the PRIFAS system (journal entries received in PRIFAS manually from the GENTAX system/ Payroll-Expense manual entries booked in PRIFAS sent from Police - Corrections systems).	\$ 507.00	0.2	\$ 101.40
8/1/2017	Sundaram, Swami	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss the following topics for implementing quick wins at PRIFAS - review plan to implement quick wins / review journal error processing options scenarios/ review the decision paper on implementing voucher customization/ deep dive on the OMB budget transfer customization.	\$ 507.00	1.4	\$ 709.80
8/1/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss creating a presentation on the OMB Budget Transfer Customization implementation at PRIFAS.	\$ 507.00	0.2	\$ 101.40
8/2/2017	Blair, Kirk	Review presentation related to Information Technology (PeopleSoft) Assessment to assess the technology and strategy in relation to reporting needs to provide feedback to C. Young (Deloitte) and V. Soran (Deloitte).	\$ 621.00	1.5	\$ 931.50
8/2/2017	Prommel, Patrick	Meet with S. Sundaram to consolidate notes gathered during meeting with R. Ramos (NTT Data), R. Guerra (PR - Asst Secretary of Central Accounting) S. Sundaram (Deloitte), to discuss system security, customizations, business processes (record to report, procure to pay, acquire to retire, order to cash, budgeting) in PeopleSoft for quick wins implement assessment.	\$ 366.00	1.3	\$ 475.80
8/2/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to draft the OMB Budget Transfer Customization Examples slide presentation for use at Education/ Health/ EQB (Environmental Quality Board) / Mental Health/ Hacienda Agencies.	\$ 366.00	1.1	\$ 402.60
8/2/2017	Prommel, Patrick	Create ShareFile account, respective database, for J. Febus (NTT Data) for PeopleSoft customization design documents creation for accounting migration implement action assessment.	\$ 366.00	0.3	\$ 109.80

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Prommel, Patrick	Meet with J. Febus (NTT Data), M. Cesareo, J. Carlos, J. Vera (Dept. of Health), M. Quails, S. Sundaram (Deloitte) to discuss the Dept. of Health's PeopleSoft v8.4 system customizations specifications by module (Procure to Pay, Acquire to Retire, Order to Cash etc.).	\$ 366.00	1.6	\$ 585.60
8/2/2017	Prommel, Patrick	Meet with M. Cesareo, A. de Jesus (Dept. of Health), M. Quails, S. Sundaram (Deloitte) to discuss the Dept. of Health's PeopleSoft v8.4 system customizations related to unrecorded invoices recording, split semester budget transferring.	\$ 366.00	1.9	\$ 695.40
8/2/2017	Prommel, Patrick	Meet with J. Febus (NTT Data), A. de Jesus, M. Cesareo, J. Carlos, J. Vera (Dept. of Health), M. Quails, S. Sundaram (Deloitte) to discuss strategy related to Dept. of Health's PeopleSoft system assessment.	\$ 366.00	1.1	\$ 402.60
8/2/2017	Prommel, Patrick	Receive input from S. Sundaram regarding draft template on customizations listing, follow-up listing on volumetrics to send to Mental Health agency for accounting migration.	\$ 366.00	0.6	\$ 219.60
8/2/2017	Prommel, Patrick	Draft consolidated meeting notes from meeting with J. Febus (NTT Data), A. de Jesus, M. Cesareo, J. Carlos, J. Vera (Dept. of Health), M. Quails, M. Sundaram (Deloitte) discussing strategy related to Dept. of Health's PeopleSoft system assessment for the quick wins implement assessment.	\$ 366.00	1.1	\$ 402.60
8/2/2017	Prommel, Patrick	Draft interim state system architecture to include system stabilization initiative changes to current state architecture (Hyperion, chart of accounts standardization) for V. Soran (Deloitte) for the Modified Accruals Migration Plan timeline.	\$ 366.00	0.7	\$ 256.20
8/2/2017	Prommel, Patrick	Draft interim state systems architecture (version 2) to include system stabilization initiative changes to current state architecture (change management strategy, data cleanup, standard accounting procedures) for V. Soran (Deloitte) for the Modified Accruals Migration Plan timeline.	\$ 366.00	0.9	\$ 329.40
8/2/2017	Prommel, Patrick	Draft final state system architecture version for government-wide united platform with CAFR reporting, PRIFAS systems upgrade for V. Soran (Deloitte) for the Modified Accruals Migration Plan timeline.	\$ 366.00	1.3	\$ 475.80
8/2/2017	Prommel, Patrick	Draft final state system architecture with system upgrades to 5 agencies, corrections' interfaces, process enhancements to PRIFAS, GPR Modified accruals for V. Soran (Deloitte) for the Modified Accruals Migration Plan timeline.	\$ 366.00	1.4	\$ 512.40
8/2/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to map out the interim/future state system architecture, charting out system stabilization/enhanced reporting phase, implementation of Hyperion, government wide unified platform on PeopleSoft v9.2, process enhancements strategy for GPR Modified accruals as discussed by V. Soran, C. Young (All Deloitte) with R. Guerra (PR - Asst Secretary of Central Accounting) for the Modified Accruals Migration Plan timeline.	\$ 366.00	1.3	\$ 475.80

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Quails, Mike	Prepare additional edit to the draft IT/Financial Transformation plan on the Assessment Approach Stages slide, for C. Young (Deloitte), to provide to R. Maldonado (Hacienda - Treasury Secretary).	\$ 507.00	1.4	\$ 709.80
8/2/2017	Quails, Mike	Review the weekly update slides on the Modified Accrual, IT Strategy work stream providing feedback to P. Prommel to include additional task items completed, for R. Maldonado (Hacienda - Treasury Secretary) weekly update meeting.	\$ 507.00	0.4	\$ 202.80
8/2/2017	Quails, Mike	Meet with S. Sundaram (Deloitte) to discuss updates to the IT/Finance Transformation plan slides for accounting transformation initiatives, for C. Young (Deloitte).	\$ 507.00	0.4	\$ 202.80
8/2/2017	Quails, Mike	Met with J. Febus (GPR (Contractor) NTT Data), M. Cesareo, J. Carlos, J. Vera (All Department of Health), S. Sundaram, P. Prommel (both Deloitte) to discuss the Department of Health's PeopleSoft V8.4 system customizations specifications by module (Procure to Pay, Acquire to Retire, Order to Cash etc.) for accounting migration.	\$ 507.00	1.6	\$ 811.20
8/2/2017	Quails, Mike	Meet with M. Cesareo, A. de Jesus (Dept. of Health), S. Sundaram, P. Prommel (Deloitte) to discuss the Dept. of Health's PeopleSoft V8.4 system customizations related to unrecorded invoices recording, split semester budget transferring, for accounting migration.	\$ 507.00	1.9	\$ 963.30
8/2/2017	Quails, Mike	Meet with J. Febus (GPR (Contractor) NTT Data), A. de Jesus, M. Cesareo, J. Carlos, J. Vera (Dept. of Health), S. Sundaram, P. Prommel (Deloitte) to discuss strategy related to Dept. of Health's PeopleSoft system assessment for accounting migration.	\$ 507.00	1.1	\$ 557.70
8/2/2017	Quails, Mike	Meet with S. Sundaram to review nuances of implementations options for the unrecorded liabilities customization, to support Hacienda Finance in the delivery of Modified Accrual Accounting/Reporting for PROMESA.	\$ 507.00	0.4	\$ 202.80
8/2/2017	Quails, Mike	Update the 'customization entry summaries' for the PRIFAS System Customizations log, to streamline early log entries, to estimate the level of effort (LOE) required to upgrade the Hacienda PRIFAS PeopleSoft instance to V9.2.	\$ 507.00	0.4	\$ 202.80
8/2/2017	Quails, Mike	Provide the original base data files, plus the cost saving calculations data, for the GPR Transformation work stream to D. Saran (Deloitte) in support of agency certification requirements for PROMESA.	\$ 507.00	1.4	\$ 709.80
8/2/2017	Quails, Mike	Meet with R. Guerra (Hacienda - Assistant Secretary) to develop instructions for agencies for the implementation of the agency level unrecorded invoice customization within PRIFAS.	\$ 507.00	0.9	\$ 456.30
8/2/2017	Quails, Mike	Review PRIFAS System Customizations log preparing population summaries tables from the Test Phase, Module, Priority, Environment, Status, Type attributes, to estimate the level of effort (LOE) required to upgrade the Hacienda PRIFAS PeopleSoft instance to V9.2.	\$ 507.00	1.3	\$ 659.10

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Quails, Mike	Prepare the PRIFAS System Customizations log for review by formatting/filtering down to the high priority attributes, to estimate the level of effort (LOE) required to upgrade the Hacienda PRIFAS PeopleSoft instance to V9.2.	\$ 507.00	0.3	\$ 152.10
8/2/2017	Sundaram, Swami	Update meeting notes from the meeting with R. Guerra (PR - Asst Secretary of Central Accounting) for implementing accounting migration at PRIFAS.	\$ 507.00	1.3	\$ 659.10
8/2/2017	Sundaram, Swami	Meet with P. Prommel to discuss feedback on notes gathered during meeting with R. Ramos (NTT Data), R. Guerra (PR - Asst Secretary of Central Accounting) P. Prommel (Deloitte) on the PeopleSoft discovery at the Hacienda as part of the long term strategy related to PRIFAS/Agencies.	\$ 507.00	1.3	\$ 659.10
8/2/2017	Sundaram, Swami	Meet with M. Quails (Deloitte) to discuss inputs to the 'Combined IT/Finance Transformation Plan' slides in connection with transformation initiatives.	\$ 507.00	0.4	\$ 202.80
8/2/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss details related to the 'OMB Budget Transfer Customization Examples' presentation for meeting with the Education/ Health/ EQB (Environmental Quality Board) / Mental Health/ Hacienda Agencies as part of accounting migration.	\$ 507.00	1.1	\$ 557.70
8/2/2017	Sundaram, Swami	Prepare the agenda for the meeting with the Health Agency (PeopleSoft 8.4) based on follow-up of their listing of customizations from inception to date/ status of implementation of the unrecorded liability customization/ status of implementation of the OMB budget transfer customization; to implement accounting migration at that agency.	\$ 507.00	2.2	\$ 1,115.40
8/2/2017	Sundaram, Swami	Meet with J. Febus (NTT Data), M. Cesareo, J. Carlos, J. Vera (All Department of Health), M. Quails, P. Prommel (All Deloitte) to discuss the Department of Health's PeopleSoft v8.4 system customizations specifications by module for accounting migration implementation assessment.	\$ 507.00	1.6	\$ 811.20
8/2/2017	Sundaram, Swami	Meet with M. Cesareo, A. de Jesus (Dept. of Health), M. Quails, P. Prommel (Deloitte) to discuss the Dept. of Health's PeopleSoft v8.4 system customizations related to unrecorded invoices capture, split semester budget transfers.	\$ 507.00	1.9	\$ 963.30
8/2/2017	Sundaram, Swami	Meet with J. Febus (NTT Data), A. de Jesus, M. Cesareo, J. Carlos, J. Vera (Dept. of Health), M. Quails, P. Prommel (Deloitte) to discuss details of the applicability of the OMB Budget transfer to the DoH to assess accounting migration implementation.	\$ 507.00	1.1	\$ 557.70
8/2/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss details related to a template to capture their customizations listing, volumetric information as part of assessment of implementing accounting migration at the DoH.	\$ 507.00	0.6	\$ 304.20

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Sundaram, Swami	Meet with V. Valencia (Deloitte) to discuss inputs to translate the PRIFAS PeopleSoft v7.5 customizations database into English from Spanish for assessing complexity on implementing accounting migration at PRIFAS.	\$ 507.00	0.2	\$ 101.40
8/2/2017	Sundaram, Swami	Meet with R. Pereira (Deloitte) to discuss inputs on updates to OMB Budget Transfer customization, examples required for further discussion with the Agencies (DoH/DoE/Hacienda) on implementing that customization.	\$ 507.00	0.2	\$ 101.40
8/2/2017	Sundaram, Swami	Meet with M. Quails to discuss inputs provided by R. Guerra (PR - Asst Secretary of Central Accounting) on the decision paper to implement the Unrecorded Liability customization for assessing impacts on the Modified Accrual Migration Plan Proposed Timeline.	\$ 507.00	0.4	\$ 202.80
8/2/2017	Valencia, Veronica	Met with S. Sundaram (Deloitte), to receive input for translation of the PRIFAS PeopleSoft v7.5 customizations database (Incidents Tracker.xlsx) into English from Spanish in order to asses complexity on implementing accounting migration (Journal Suspense/OMB Budget Transfer Customization/Unrecorded Liability customization).	\$ 429.00	0.2	\$ 85.80
8/3/2017	Blair, Kirk	Evaluate scope for modified accounting accrual migration to evaluate the necessary controls framework to ensure agency reporting is accurate and timely for monthly consolidations.	\$ 621.00	1.8	\$ 1,117.80
8/3/2017	Quails, Mike	Meet with R. Guerra (Hacienda - Assistant Secretary), S. Sundaram to discuss our meeting with the Health Agency on: database modifications, unrecorded liability customization, OMB Budget transfer customization, in order to gather feedback.	\$ 507.00	0.4	\$ 202.80
8/3/2017	Quails, Mike	Meet with S. Sundaram (Deloitte) to discuss: analysis budget year of unrecorded invoices related to accrual values, flow of expense booking by agency to PRIFAS, multiple invoices on a single vouchers by key departments.	\$ 507.00	1.1	\$ 557.70
8/3/2017	Quails, Mike	Meet with S. Sundaram (Deloitte) to discuss: Month/Year end closing, effects of PRIFAS customizations on month end closing, effects of Aug 15th systems updates on month end closing, to develop options to address the medium/long term Modified Accruals accounting migration.	\$ 507.00	1.3	\$ 659.10
8/3/2017	Quails, Mike	Review the FY18 budgets for, concept cost category filters, agency filters, in order to support Agency baseline savings calculations, to support agency savings calculations, for PROMESA.	\$ 507.00	0.4	\$ 202.80
8/3/2017	Quails, Mike	Meet with J. Wheelock (Deloitte) to analyze the FY18 budgets for Transformation sub-agencies by concept cost categories in order to present baseline of savings to PROMESA.	\$ 507.00	0.3	\$ 152.10

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Quails, Mike	Meet with S. Sundaram (Deloitte) to provide updates to the reports portion of the System Architecture Plan, for V. Soran (Deloitte) to present to R. Guerra (Hacienda - Assistant Secretary).	\$ 507.00	2.1	\$ 1,064.70
8/3/2017	Quails, Mike	Review the Facturas AP No Registradas PRIFAS specification (aka Unrecorded Invoice Process specification) to develop a plan to facilitate segregation of the unrecorded invoices by Budget Year, by Fund.	\$ 507.00	2.3	\$ 1,166.10
8/3/2017	Quails, Mike	Prepare findings from the Facturas AP No Registradas PRIFAS specification (aka Unrecorded Invoice Process specification), for discussion with R. Guerra (Hacienda - Assistant Secretary) .	\$ 507.00	0.4	\$ 202.80
8/3/2017	Quails, Mike	Review the current version of the Architecture Models presentation in order to provide S. Sundaram (Deloitte) with updates, for R. Guerra (Hacienda - Assistant Secretary).	\$ 507.00	0.8	\$ 405.60
8/3/2017	Quails, Mike	Meet with V. Soran to provide an update on issues related to: Department of Health multiple invoices per voucher, Aug 15th system update, to assess their impact on the accounting migration plan, for Hacienda Finance.	\$ 507.00	0.4	\$ 202.80
8/3/2017	Quails, Mike	Meet with Hector Guerra (GPR (Contractor) PeopleSoft) regarding modifications to the Department of Health's PeopleSoft instance, to understand its impact on the Modified Accrual Reporting plan.	\$ 507.00	0.3	\$ 152.10
8/3/2017	Sundaram, Swami	Review Example 1 of the OMB Budget Transfer examples presentation with R. Pereira (Deloitte) to provide additional inputs for discussion with the Agencies (DoH/DoE/Hacienda) on implementing that customization.	\$ 507.00	0.3	\$ 152.10
8/3/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss key prioritization items related to the GPR Modified Accrual Accounting migration work stream identified in the financial close process review to be included in weekly update for submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.4	\$ 202.80
8/3/2017	Sundaram, Swami	Meet with M. Quails (Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to discuss feedback from meeting with the Health Agency their customizations database/unrecorded liability customization/OMB Budget transfer customization.	\$ 507.00	0.4	\$ 202.80
8/3/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss inputs (whiteboard) related to the interim/future system architecture for the Modified Accruals Migration Plan timeline following the long term system/process enhancements strategy for GPR Modified accruals.	\$ 507.00	1.3	\$ 659.10
8/3/2017	Sundaram, Swami	Update presentation on Interim State system architecture for the Modified Accruals Migration Plan timeline based on additional inputs obtained from discussion with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	2.2	\$ 1,115.40



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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Sundaram, Swami	Meet with M. Quails (Deloitte) (Session 1) to discuss R. Guerra's (PR - Asst Secretary of Central Accounting) feedback on Month-Year end closing procedures/steps to assess which budget year to book the unrecorded invoices/payment process in PRIFAS-Agencies/ booking of expense transactions in PRIFAS for Agency expenses for the short term-medium-long term Modified Accruals Implementation plan.	\$ 507.00	1.1	\$ 557.70
8/3/2017	Sundaram, Swami	Meet with M. Quails (Deloitte) (Session 2) to discuss R. Guerra's (PR - Asst Secretary of Central Accounting) feedback on long outstanding bank reconciliations in agencies/the Aug 15 security cutoff that would prevent agencies from accessing the system for the short term-medium-long term Modified Accruals Implementation plan.	\$ 507.00	1.3	\$ 659.10
8/3/2017	Sundaram, Swami	Meet with M. Quails (Deloitte) to discuss updates to the reports portion on the presentation 'State system architecture for the Modified Accruals Migration Plan timeline' for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	2.1	\$ 1,064.70
8/4/2017	Quails, Mike	Meet with S. Sundaram (Deloitte) to discuss preparation of a list of action items to implement short term accounting related action items for PRIFAS/Agencies PS Instances.	\$ 507.00	1.2	\$ 608.40
8/4/2017	Quails, Mike	Meet with R. Guerra (Hacienda - Assistant Secretary) to review action items for the up coming week, as part of the plan to implement short term accounting related action items for PRIFAS/Agencies PS Instances.	\$ 507.00	0.3	\$ 152.10
8/4/2017	Quails, Mike	Prepare Weekly Summary of Open Action Items from notes taken during meetings with R. Guerra (PR - Asst Secretary of Central Accounting) to understand the prioritization of issues to facilitate the monthly financial close and subsequent reporting processes.	\$ 507.00	0.2	\$ 101.40
8/4/2017	Sundaram, Swami	Review the GPR PeopleSoft (PRIFAS) customizations' database to understand how exceptions are being reported during validation processes for integration into broader PeopleSoft IT Assessment.	\$ 507.00	1.2	\$ 608.40
8/4/2017	Sundaram, Swami	Update meeting notes from the meeting with the Health Agency (PeopleSoft 8.4) based on feedback obtained on their list of customizations/details of implementation of the unrecorded liability customization/status of implementation of the OMB budget transfer customization to implement accounting related action items.	\$ 507.00	1.1	\$ 557.70
8/4/2017	Sundaram, Swami	Update meeting notes from the meeting with R. Ramos (NTT Data - Hacienda), R. Guerra (PR - Asst Secretary of Central Accounting) on the PeopleSoft Discovery of Hacienda Systems (PeopleSoft v8.4) based on feedback received from R. Ramos(NTT Data) on IT structure, databases, instance strategies, batch schedules, reporting environments, interfaces.	\$ 507.00	1.1	\$ 557.70

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/4/2017	Sundaram, Swami	Meet with M. Quails (Deloitte) to discuss inputs to prepare a list of action items/agenda items following meeting with the Education Agency/Health Agency on the details related to the OMB Budget Transfer Customization for implementing the short term wins at PRIFAS/Agencies.	\$ 507.00	1.2	\$ 608.40
8/7/2017	Soran, Vlad	Revise Modified accrual reporting document per discussions with R. Maldonado (Hacienda Secretary) in preparation to submission to the Board staff for their review.	\$ 546.00	2.3	\$ 1,255.80
8/7/2017	Soran, Vlad	Meet with R. Guerra (Hacienda Under Secretary) to discuss progress with accounting migration related to Unrecorded liabilities modification.	\$ 546.00	1.2	\$ 655.20
8/7/2017	Soran, Vlad	Create draft current state financials application landscape slides to document current state financials applications across GPR with related integrations.	\$ 546.00	1.2	\$ 655.20
8/7/2017	Steinway, Jon	Meet with C. Perez (PR - Chief of Staff for Secretary of Treasury), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue & Tax Policy), O. Rodriguez (PR - Asst Secretary of Central Accounting) and E. Ramos (Deloitte) to discuss IT Enhancement assessment, status of contingent cost savings initiatives, corporate tax reform as detailed in the Aug-12 Bi-Weekly Reporting Package for the PROMESA Oversight Board.	\$ 366.00	0.6	\$ 219.60
8/7/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss feedback from meeting with the Dept. of Education/Health Agency/Hacienda (IRS) for aligning deliverables with expectation set with R. Guerra (PR - Asst Secretary of Central Accounting) towards achieving short/medium/long term goals.	\$ 507.00	0.4	\$ 202.80
8/7/2017	Sundaram, Swami	Update 'Current State system architecture' for the Modified Accruals Migration Plan timeline based on additional information obtained after discussion with V. Soran (Deloitte) about reports being produced under the current system architecture.	\$ 507.00	1.4	\$ 709.80
8/7/2017	Sundaram, Swami	Update 'Interim State system architecture' for the Modified Accruals Migration Plan based on additional information obtained from V. Soran (Deloitte) about change to the system landscape /enhanced reporting through Hyperion.	\$ 507.00	1.8	\$ 912.60
8/7/2017	Sundaram, Swami	Update 'Future State system architecture' for the Modified Accruals Migration Plan based on additional information obtained from V. Soran (Deloitte) about: change to the system landscape - single government wide platform through PeopleSoft upgrade.	\$ 507.00	2.1	\$ 1,064.70
8/7/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to review the Current/Intermediate/Future state architecture changes related to accounting migration plan for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting), R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	0.7	\$ 354.90

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/7/2017	Sundaram, Swami	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss updates from meetings with the Department of Health/Dept. of Mental Health/ scheduled meeting with the Dept. of Education for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
8/7/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss agenda items for meeting with the Department of Education for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	0.4	\$ 202.80
8/7/2017	Sundaram, Swami	Prepare meeting agenda with action items to send to L. Bidot (Dept. of Education) for a follow-up meeting with their team for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	0.8	\$ 405.60
8/7/2017	Young, Chris	Meet with V. Soran, T. Hurley and J. Doyle (Deloitte) to discuss prioritization of items related to the technology transformation assessment.	\$ 621.00	0.5	\$ 310.50
8/8/2017	Nguyen, Phuong	Update analysis of workstream fiscal indicators to include projected staffing hours of modified accrual process.	\$ 429.00	0.9	\$ 386.10
8/8/2017	Prommel, Patrick	Create ShareFile account with database for L. Bidot Cruz (Education) for Dept. of Education's PeopleSoft customization design documents for analysis by S. Sundaram (Deloitte) for accounting migration implementation assessment.	\$ 366.00	0.4	\$ 146.40
8/8/2017	Prommel, Patrick	Draft follow up email to L. Bidot Cruz (Education) after PeopleSoft customizations discovery session with information on follow up action items, instructions for completing customization database, volumetric checklists, ShareFile access.	\$ 366.00	0.3	\$ 109.80
8/8/2017	Prommel, Patrick	Review PeopleSoft assessment approach, stages, scope summary slides (version 2) for V. Soran (Deloitte) before further analysis by T. Hurley (Deloitte).	\$ 366.00	0.3	\$ 109.80
8/8/2017	Prommel, Patrick	Review S. Sundaram's (Deloitte) notes from PeopleSoft customizations discovery meeting with the Dept. of Education with L. Bidot (Education) for action items, follow ups, Spanish translations for accounting migration implementation assessment.	\$ 366.00	0.7	\$ 256.20
8/8/2017	Prommel, Patrick	Consolidate S. Sundaram's (Deloitte) notes from PeopleSoft customizations discovery meeting with the Dept. of Education with L. Bidot (Education) with V. Soran's (Deloitte) notes for accounting migration implementation assessment.	\$ 366.00	0.9	\$ 329.40
8/8/2017	Prommel, Patrick	Call H. Guerrero (Nelvex) to discuss strategy for meeting to understand security role, other system customizations, in PeopleSoft at the Dept. of Education for accounting migration implementation assessment.	\$ 366.00	0.1	\$ 36.60
8/8/2017	Prommel, Patrick	Draft email to S. Espina (Unique Consulting) to initiate communications, meeting agendas, on unrecorded liabilities PeopleSoft customizations at dept.'s of Education/Health for accounting migration implementation assessment.	\$ 366.00	0.3	\$ 109.80

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/8/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to discuss follow-up action items to send to L. Bidot (Dept. of Education) following meeting to discuss implementing accounting migration strategy for PRIFAS (Financial System) IT modernization.	\$ 366.00	0.6	\$ 219.60
8/8/2017	Prommel, Patrick	Draft agenda for biweekly meeting make-up session between R. Guerra (PR - Asst Secretary of Central Accounting), V. Soran, S. Sundaram (Deloitte) to discuss accounting migration initiatives, meeting action item follow ups, system state architecture.	\$ 366.00	0.5	\$ 183.00
8/8/2017	Prommel, Patrick	Review latest updates related to current, future, interim state system architecture (version 5) made by S. Sundaram (Deloitte) to discuss processes with V. Soran, M. Quails (Deloitte) for accounting migration implementation assessment.	\$ 366.00	0.3	\$ 109.80
8/8/2017	Prommel, Patrick	Analyze S. Sundaram's (Deloitte) version 5 of the Current, future, interim system state architecture to updates with findings from meetings with Hacienda, Education, Environmental Quality, Health agencies.	\$ 366.00	2.1	\$ 768.60
8/8/2017	Prommel, Patrick	Analyze Environmental Quality Board's payroll system to understand system interfaces/transactions/processes for S. Sundaram's (Deloitte) latest update of for current, future, interim system state architecture for V. Soran (Deloitte) for accounting migration implementation assessment.	\$ 366.00	0.9	\$ 329.40
8/8/2017	Prommel, Patrick	Draft email to F. Ruiz (Hacienda), D. Chinea (Nelvex) to follow up on current PRIFAS customizations allowing for multiple unrecorded invoices submitted with a single voucher, other capabilities, original configuration workbooks.	\$ 366.00	0.3	\$ 109.80
8/8/2017	Soran, Vlad	Prepare for the meeting with Dept. of Education meeting with L. Bidot (Department of Education) to discuss current PeopleSoft implementation	\$ 546.00	1.8	\$ 982.80
8/8/2017	Soran, Vlad	Meet with L. Bidot Dept. of Education, S. Sundaram (Deloitte) to review current modifications to PeopleSoft system, volumetrics, system modifications.	\$ 546.00	1.6	\$ 873.60
8/8/2017	Soran, Vlad	Draft action items from the meeting with L. Bidot (Dept. of Education) related to understanding the agency's accounts payable and eSettlement modules within the PeopleSoft IT system for incorporation into larger assessment.	\$ 546.00	0.6	\$ 327.60
8/8/2017	Soran, Vlad	Review current state diagram to identify data flows across GPR systems prepared by S. Sundaram (Deloitte) for use in meeting with R. Guerra regarding modified accrual systems migration.	\$ 546.00	1.2	\$ 655.20
8/8/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss, review agenda items for meeting with L. Bidot (Dept. of Education) for the follow-up meeting with their team for implementing accounting migration term strategy for PRIFAS/Agencies.	\$ 507.00	1.2	\$ 608.40
8/8/2017	Sundaram, Swami	Prepare updated email with meeting agenda to send to L. Bidot (Dept. of Education) for the follow-up meeting with their team for discussing customizations/configurations for implementing accounting migration at the DoE.	\$ 507.00	1.3	\$ 659.10

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/8/2017	Sundaram, Swami	Update the templates for meeting with L. Bidot (Dept. of Education) - volumetric/open reconciliation items (other than Journal entries)/ customizations listing based on our meeting with A. DeJesus (Dept. of Health).	\$ 507.00	1.1	\$ 557.70
8/8/2017	Sundaram, Swami	Meet with V. Soran (Deloitte), L. Bidot (Dept. of Education) to discuss volumetric information / customizations (OMB Budget Transfer, Unrecorded liability capture) for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	1.5	\$ 760.50
8/8/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss follow-up action items to send to L. Bidot (Dept. of Education) from meeting for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	0.6	\$ 304.20
8/8/2017	Sundaram, Swami	Prepare meeting notes to send to L. Bidot (Dept. of Education) on their customizations (Unrecorded Liability/OMB Budget Transfer) relating to implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	2.1	\$ 1,064.70
8/8/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss requirements of the Data Flow Diagram (Current State) for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting) for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	0.5	\$ 253.50
8/8/2017	Sundaram, Swami	Prepare analysis draft of the Data Flow Diagram (Current State) to identify components of the current state data flows between PRIFAS/Agencies for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	2.2	\$ 1,115.40
8/8/2017	Young, Chris	Meet with V. Soran (Deloitte) and T. Hurley (Deloitte) to establish next steps related to the Hacienda Information Technology (PeopleSoft) modernization assessment.	\$ 621.00	0.7	\$ 434.70
8/9/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss items related to migration to modified accrual accounting migration, projections for the tax revenue initiatives, and additional cost savings initiatives related to contracts.	\$ 621.00	0.3	\$ 186.30
8/9/2017	Prommel, Patrick	Draft email to S. Espina (Unique Consulting) on meeting agenda, communication strategies, to clarify topics, action items, information to be discussed during meeting with S. Sundaram (Deloitte) on PeopleSoft customizations by her consulting firm.	\$ 366.00	0.2	\$ 73.20
8/9/2017	Prommel, Patrick	Draft version 4 outlining the current state and processes being utilized within the GPR PeopleSoft System (PRIFAS), specifically the architecture data model, structuring manual budget detail, processes for budget transfers, automated weekly journal transfer, chart of account synchronization, and automated payroll cost interfaces.	\$ 366.00	2.3	\$ 841.80
8/9/2017	Prommel, Patrick	Review overview documentation provided by L. Bidot (Dept. of Education) outlining the agency's General Ledger, Purchase Order, and Project Costing modules to understand the level of customization within the system at the agency-level.	\$ 366.00	2.1	\$ 768.60

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/9/2017	Prommel, Patrick	Analyze configuration manuals of AM, Physical Inventory, Job Aid cash basis modules of the Dept. of Education's PeopleSoft financials system sent by L. Bidot (Education).	\$ 366.00	1.6	\$ 585.60
8/9/2017	Prommel, Patrick	Review the overview documentation provided by L. Bidot (Dept. of Education) related to the Accounts Payable and eSettlement modules to understand how the Agency is currently tracking outstanding liabilities and matching the supporting documentation to generate payment vouchers.	\$ 366.00	1.8	\$ 658.80
8/9/2017	Prommel, Patrick	Review the PeopleSoft system overview documentation provided by L. Bidot (Dept. of Education) to understand the system's current backup entitlements 2015, and organizational controls to understand how the current system is safeguarded and which controls can be manually overridden.	\$ 366.00	0.6	\$ 219.60
8/9/2017	Prommel, Patrick	Analyze Dept. of Education's PeopleSoft financials system volumetrics sent by L. Bidot (Education).	\$ 366.00	0.6	\$ 219.60
8/9/2017	Prommel, Patrick	Draft Modified Accrual/IT Transformation Strategy Aug-9 weekly status update to include work performed related to review of individual agency PeopleSoft (PRIFAS) configurations for V. Soran (Deloitte) review before submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.4	\$ 146.40
8/9/2017	Prommel, Patrick	Draft consolidated meeting notes from meeting with S. Espina (Unique Consulting) on her firm's PeopleSoft customizations on budget transfers/unrecorded liabilities at the departments of Education/Health.	\$ 366.00	0.7	\$ 256.20
8/9/2017	Prommel, Patrick	Meet with V. Soran, S. Sundaram (Deloitte) to discuss updates and changes to be made to the Current State Systems Architecture Data Flow Diagram for implementing accounting migration strategy for PRIFAS IT modernization.	\$ 366.00	0.8	\$ 292.80
8/9/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte), S. Espina (Unique Consulting) to discuss status of the OMB Budget Transfer/Unrecorded liability customization at DoH/DoE Agencies for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 366.00	1.5	\$ 549.00
8/9/2017	Soran, Vlad	Meet (bi-weekly meet) with S. Sundaram (Deloitte) & R. Guerra (PR - Asst Secretary of Central Accounting) to discuss systems updates/others matters related to implementing accounting migration strategy for PRIFAS/Agencies.	\$ 546.00	1.2	\$ 655.20
8/9/2017	Soran, Vlad	Review third-party contract between the Dept. of Education and IT vendor to assess opportunities for changes to achieve cost savings and better meet the current GPR needs for financial reporting.	\$ 546.00	0.9	\$ 491.40
8/9/2017	Soran, Vlad	Create draft high level steps/ activities for the PeopleSoft assessment initiative related to the level of effort /roadmap for Government wide PeopleSoft system standardization.	\$ 546.00	2.4	\$ 1,310.40

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/9/2017	Soran, Vlad	Discuss with C. Young, T. Hurley (Deloitte) Modified Accrual/PeopleSoft track progress/roadblocks in preparation for meeting with R. Maldonado(Hacienda Secretary).	\$ 546.00	0.8	\$ 436.80
8/9/2017	Sundaram, Swami	Prepare draft of the Data Flow Diagram (Current State), identify components/interconnections of the current state interactions between PRIFAS/Agencies not in PRIFAS/external systems for V. Soran (Deloitte) to present to R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	2.1	\$ 1,064.70
8/9/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte), S. Espina (Unique Consulting) to discuss status of the OMB Budget Transfer/Unrecorded liability customization at DoH/DoE Agencies.	\$ 507.00	1.5	\$ 760.50
8/9/2017	Sundaram, Swami	Meet (bi-weekly meet) with V. Soran (Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to discuss financial accounting systems updates/follow-ups with agencies related to implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	1.2	\$ 608.40
8/9/2017	Sundaram, Swami	Prepare meeting notes to send to V. Soran (Deloitte) for review following bi-weekly meeting with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss systems updates/follow-ups with agencies.	\$ 507.00	1.5	\$ 760.50
8/9/2017	Sundaram, Swami	Meet with V. Soran, P. Prommel (Deloitte) to discuss updates/changes to be made to the Current State Systems Architecture Data Flow Diagram based on discussion with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.8	\$ 405.60
8/9/2017	Sundaram, Swami	Prepare updates/changes to the Current State Systems Architecture Data Flow Diagram for implementing accounting migration strategy for PRIFAS/Agencies as discussed by C. Young (Deloitte) with R. Guerra (PR - Asst Secretary of Central Accounting), R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	2.2	\$ 1,115.40
8/9/2017	Sundaram, Swami	Review updates/changes to the Current State Systems Architecture Data Flow Diagram with V. Soran, Prommel (All Deloitte) to help assess the system complexity for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
8/9/2017	Young, Chris	Develop outline for plan of the Hacienda financial information technology modernization strategy for GPR to be presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.8	\$ 1,117.80
8/10/2017	Prommel, Patrick	Draft version 5 of the PeopleSoft (PRIFAS) current state system analysis by incorporating updates related to the architecture data model, the structuring of manual grants/payroll reimbursement, manual cost entry, manual consolidation, and reporting interfaces for V. Soran (Deloitte) to incorporate into modified accrual accounting migration implementation assessment.	\$ 366.00	2.7	\$ 988.20



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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/10/2017	Prommel, Patrick	Meet with V. Soran, S. Sundaram (All Deloitte) to discuss updates/changes, system complexities, system completeness made to the Current State Systems Architecture Data Flow Diagram for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 366.00	1.1	\$ 402.60
8/10/2017	Prommel, Patrick	Draft version 6 of current state stems architecture data model, adding vendor interfaces for each agency, PRIFAS PeopleSoft module specifications, PO transfers, bank reconciliations, daily voucher payments information in model.	\$ 366.00	2.9	\$ 1,061.40
8/10/2017	Prommel, Patrick	Draft version 7 of current state stems architecture data model, adding Education, ASSMCA, Health, EQB (Environmental Quality Board) department PeopleSoft module specifications (AR Billing, Asset Management, Purchasing), consolidation fund transfers in model.	\$ 366.00	2.9	\$ 1,061.40
8/10/2017	Prommel, Patrick	Draft version 8 of current state stems architecture data model, restructuring agency PeopleSoft modules (Purchasing, AR Billing), business type unites, independent treasuries, component units in model.	\$ 366.00	1.6	\$ 585.60
8/10/2017	Prommel, Patrick	Review Decision Paper on Implement Unrecorded Liability Customization in connection with accounting migration implementation assessment.	\$ 366.00	1.9	\$ 695.40
8/10/2017	Soran, Vlad	Meeting with R. Guerra (PR - Asst Secretary of Central Accounting) to review Modified Accrual status items to include in scope for the PeopleSoft Assessment.	\$ 546.00	1.8	\$ 982.80
8/10/2017	Soran, Vlad	Discuss with C. Young , T. Hurley(Deloitte) action items from meeting with R. Maldonado regarding the two Assessments (IT &PeopleSoft). Deliverables in connection with accounting migration.	\$ 546.00	1.1	\$ 600.60
8/10/2017	Soran, Vlad	Discuss with C. Young (Deloitte) , R. Guerra( Hacienda Undersecretary) PROMESA board request for a meeting to discuss the Modified Accrual transition plan.	\$ 546.00	0.6	\$ 327.60
8/10/2017	Sundaram, Swami	Meet with V. Soran, P. Prommel (Deloitte) to discuss updates/changes made to the Current State Systems Architecture Data Flow Diagram.	\$ 507.00	1.1	\$ 557.70
8/10/2017	Sundaram, Swami	Review Accounts Payables configuration document received from L. Bidot (Dept. of Education) to understand impact of system configuration in the Accounts Payable module to help assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.1	\$ 557.70
8/10/2017	Sundaram, Swami	Review Asset Management configuration document received from L. Bidot (Dept. of Education) to understand impact of system configuration in the Asset management module to help assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.2	\$ 608.40
8/10/2017	Sundaram, Swami	Review General Ledger configuration document received from L. Bidot (Dept. of Education) to understand impact of system configuration in the General Ledger module to help assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.4	\$ 709.80

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/10/2017	Sundaram, Swami	Review Purchasing/Procurement configuration document received from L. Bidot (Dept. of Education) to understand impact of system configuration in the Purchasing/Procurement module to help assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.3	\$ 659.10
8/10/2017	Sundaram, Swami	Review updates/changes to the Current State Systems Architecture Data Flow Diagram made by P. Prommel (Deloitte) to help assess the system complexity for implementing accounting migration for PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
8/11/2017	Prommel, Patrick	Consolidate templates of PeopleSoft ERP/financials transformation tools/databases for V. Soran (Deloitte) for accounting migration implementation assessment.	\$ 366.00	2.3	\$ 841.80
8/11/2017	Prommel, Patrick	Prepare analysis to identify the key system configuration differences after review of the GPR PRIFAS database files and the Department of Education configuration manuals in order to understand potential disconnect between agency customizations with centralized reporting.	\$ 366.00	2.8	\$ 1,024.80
8/11/2017	Prommel, Patrick	Create version 2 of the OMB Budget Transfer system customizations examples presentation, clarifying between permissions of transfers between semesters based on discussion with S. Espina (Unique Consulting).	\$ 366.00	2.2	\$ 805.20
8/11/2017	Soran, Vlad	Review PRIFAS 7.5 modification to assess degree of complexity for upgrade/migration to a new instance.	\$ 546.00	1.1	\$ 600.60
8/11/2017	Soran, Vlad	Review documentation obtained from Dept. of Education (L. Bidot) regarding their PeopleSoft system (volumetrics, modifications & system documentation).	\$ 546.00	1.6	\$ 873.60
8/11/2017	Sundaram, Swami	Review eSettlement configuration document received from L. Bidot (Dept. of Education) to understand impact of system configuration in the eSettlement functionality to help assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.2	\$ 608.40
8/11/2017	Sundaram, Swami	Review Billing/AR configuration document received from L. Bidot (Dept. of Education) to understand impact of system configuration in the Billing/AR module to help assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.1	\$ 557.70
8/11/2017	Sundaram, Swami	Review Job Aid-Cash Basis configuration document received from L. Bidot (Dept. of Education) to understand impact of system configuration for Cash Basis Accounting at the DoE (Dept. of Education) to help assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.2	\$ 608.40
8/11/2017	Sundaram, Swami	Review 'Inventario de fisco' configuration document received from L. Bidot (Dept. of Education) to understand impact of system configuration to help assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	0.9	\$ 456.30
8/11/2017	Sundaram, Swami	Update Current State Systems Architecture Data Flow Diagram based on the meeting with V. Soran (Deloitte) to include sub-systems to agencies/details of bank interactions.	\$ 507.00	1.1	\$ 557.70

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/11/2017	Sundaram, Swami	Prepare notes with follow-up questions to send to L. Bidot (Dept. of Education) from review of configuration documents for implementing accounting migration strategy for PRIFAS/Agencies as discussed by C. Young (Deloitte) with R. Guerra (PR - Asst Secretary of Central Accounting)/R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 507.00	1.1	\$ 557.70
8/11/2017	Young, Chris	Review presentation summarizing PeopleSoft's (PRIFAS - GPR's Financial Accounting System) technical and industry standards in order to present the next phase of GPR's update and upgrade of its financial reporting technology for modified accrual accounting reporting compliance.	\$ 621.00	0.8	\$ 496.80
8/14/2017	Prommel, Patrick	Prepare translated configuration document on Department of Education's PeopleSoft 9.1 system physical inventory module for analysis of module specifications for future systems migration/upgrade to PeopleSoft 9.2.	\$ 366.00	2.7	\$ 988.20
8/14/2017	Prommel, Patrick	Prepare translated configuration document on Department of Education's PeopleSoft 9.1 system job aid cash basis module for analysis of module specifications for future systems migration/upgrade to PeopleSoft 9.2.	\$ 366.00	2.4	\$ 878.40
8/14/2017	Quails, Mike	Meet with F. Ruiz Morales (Hacienda) to perform upgrade of Access 97 Fixed Asset MDB to 2003 Newer File Version, to gather information for the PeopleSoft assessment.	\$ 507.00	0.9	\$ 456.30
8/14/2017	Quails, Mike	Meet with T. Hurley (Deloitte) to discuss preparations for the financial controls work, for financial/systems controls assessment, for R. Maldonado (Hacienda - Treasury Secretary).	\$ 507.00	0.3	\$ 152.10
8/14/2017	Quails, Mike	Review the 'Progress Report - The PR Office of the CFO' provided by AFFAF to understand its impact on reporting timelines.	\$ 507.00	2.2	\$ 1,115.40
8/14/2017	Quails, Mike	Prepare outline of key points to discuss with S. Kilchrist (Deloitte) to identify next steps for the financial/systems controls discovery process, for financial/systems controls assessment.	\$ 507.00	1.8	\$ 912.60
8/14/2017	Quails, Mike	Review of Volumetrics returned by Department of Education to understand impact of transactional volumes on control design for financial/systems controls assessment.	\$ 507.00	0.3	\$ 152.10
8/14/2017	Quails, Mike	Review the update to 'Decisions Paper - Implement Unrecorded Liabilities Customization' to understand the impact of changes to the options on the financial/systems controls assessment.	\$ 507.00	0.4	\$ 202.80
8/14/2017	Quails, Mike	Review the Hacienda Circular Letter 'Instructions to follow for fiscal year 2016-2017 closure' to understand its impact on the financial/systems closing, for financial/systems controls assessment.	\$ 507.00	0.9	\$ 456.30
8/14/2017	Quails, Mike	Review the Hacienda Circular Letter 'Information necessary for the preparation of the Financial Statements of the Government of Puerto Rico according to GASB 54' to understand its impact on the financial/systems closing.	\$ 507.00	1.1	\$ 557.70
8/14/2017	Soran, Vlad	Prepare for debrief with C. Young (Deloitte) on Modified accrual approach for his meeting with R. Maldonado (Hacienda Secretary).	\$ 546.00	0.8	\$ 436.80

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/14/2017	Soran, Vlad	Discuss with C. Young (Deloitte) the Modified Accrual workstream status in preparation for discussion with R. Maldonado (Hacienda Secretary).	\$ 546.00	0.5	\$ 273.00
8/14/2017	Soran, Vlad	Call with R. Guerra (PR - Asst Secretary of Central Accounting), E&Y to discuss their comments regarding the Modified Accrual plan submitted to the PROMESA Board.	\$ 546.00	1.1	\$ 600.60
8/14/2017	Soran, Vlad	Capture action items from the call with R. Guerra, E&Y on Modified Accrual accounting migration.	\$ 546.00	0.4	\$ 218.40
8/14/2017	Soran, Vlad	Review system documentation received from J. Bidot (Dept. of Education) regarding GL PeopleSoft 9.1 Configuration.	\$ 546.00	1.4	\$ 764.40
8/14/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss updates/changes to the Current State Systems Architecture Data Flow Diagram made by P. Prommel (Deloitte) to help assess the system complexity at PRIFAS/Agencies.	\$ 507.00	0.4	\$ 202.80
8/14/2017	Sundaram, Swami	Update 'Inventario de fisco' configuration document received from L. Bidot (Dept. of Education) based on additional information obtained after translation from Spanish to English related to the work to assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.4	\$ 709.80
8/14/2017	Sundaram, Swami	Update 'General Ledger' configuration document received from L. Bidot (Dept. of Education) based on additional information obtained after translation from Spanish to English related to the work to assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.2	\$ 608.40
8/14/2017	Sundaram, Swami	Update 'Purchasing/Procurement' configuration document received from L. Bidot (Dept. of Education) based on additional information obtained after translation from Spanish to English related to the work to assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.3	\$ 659.10
8/14/2017	Sundaram, Swami	Prepare analysis of the Current State Systems Architecture Data Flow Diagram to identify impacted systems/data flows related to the assessment of system complexity for implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	1.3	\$ 659.10
8/15/2017	Prommel, Patrick	Draft agenda for bi-weekly status meeting between R. Guerra (PR - Asst Secretary of Central Accounting), V. Soran (Deloitte), and M. Quails (Deloitte) to identify key findings and customized configurations when reviewing the Dept. of Education's PRIFAS (PeopleSoft) system to assist with the GPR Modified Accrual Accounting migration.	\$ 366.00	0.6	\$ 219.60
8/15/2017	Prommel, Patrick	Draft presentation outlining the current state of processes and controls within the PRIFAS (PeopleSoft System) agency interfaces with external parties for T. Hurley (Deloitte) review to understand for context of overall GPR Modified Accrual Accounting migration assessment.	\$ 366.00	1.3	\$ 475.80
8/15/2017	Prommel, Patrick	Draft presentation on Data Available for Monthly Budget to Actual Reporting to present the actuals breakdown of budget vs. actuals in fund distribution for discussions on cost allocations of the IT Transformation/PeopleSoft Upgrade effort.	\$ 366.00	1.6	\$ 585.60

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Prommel, Patrick	Draft presentation on processes for Monthly Budget to Actual Reporting presentation to present the process flow of budget vs. actuals related to fund distribution for discussions on cost allocations of the IT Transformation/PeopleSoft Upgrade effort.	\$ 366.00	1.8	\$ 658.80
8/15/2017	Prommel, Patrick	Prepare translated configuration document on Department of Education's PeopleSoft 9.1 Asset Management module for analysis of module specifications for future systems migration/upgrade to PeopleSoft 9.2.	\$ 366.00	2.7	\$ 988.20
8/15/2017	Prommel, Patrick	Prepare translated configuration document on Department of Education's PeopleSoft 9.1 system Accounts Payable module for analysis of module specifications for future systems migration/upgrade to PeopleSoft 9.2.	\$ 366.00	2.9	\$ 1,061.40
8/15/2017	Prommel, Patrick	Consolidate presentations on Data Available/Process flows for Monthly Budget to Actual Reporting for a combined assessment on budget vs. actuals for cost allocation discussions.	\$ 366.00	1.7	\$ 622.20
8/15/2017	Quails, Mike	Draft initial list of open items for the bi-weekly meeting with R. Guerra (Hacienda - Assistant Secretary) regarding the financial/systems controls assessment.	\$ 507.00	0.4	\$ 202.80
8/15/2017	Quails, Mike	Draft initial outline of mandated objectives, scope, priorities for process controls from the 'Progress Report - The PR Office of the CFO' provided by AFFAF, for C. Young, S. Kilchrist (Deloitte) review/comparison to the financial systems controls assessment.	\$ 507.00	1.9	\$ 963.30
8/15/2017	Quails, Mike	Meet with V. Soran (Deloitte), R. Guerra (Hacienda - Assistant Secretary) for the bi-weekly meeting, covering next step for the financial/systems controls assessment.	\$ 507.00	0.8	\$ 405.60
8/15/2017	Quails, Mike	Draft meeting notes for the bi-weekly meeting with R. Guerra (Hacienda - Assistant Secretary), covering follow up items for the financial/systems controls assessment.	\$ 507.00	0.5	\$ 253.50
8/15/2017	Quails, Mike	Meet with C. Young (Deloitte) to develop approach to following up on process controls for modified accrual reporting included in the AFFAF presentation mandates, for the financial/systems controls assessment.	\$ 507.00	0.4	\$ 202.80
8/15/2017	Quails, Mike	Draft initial version 'A Path to Establishing Process Controls for Modified Accrual Accounting/Reporting' presentation, for the financial/systems controls assessment, for R. Guerra (Hacienda - Assistant Secretary).	\$ 507.00	2.1	\$ 1,064.70
8/15/2017	Quails, Mike	Meet with C. Young (Deloitte) to develop next steps for the O-CFO to implementing financial/systems process controls, for the financial/systems controls assessment.	\$ 507.00	0.3	\$ 152.10
8/15/2017	Quails, Mike	Meet with V. Soran, A. Singh (Deloitte) to discuss the availability of actuals data for Budget vs. Actual reporting slides being prepared for AFFAF inquiry for Budget versus Actuals reporting.	\$ 507.00	1.4	\$ 709.80
8/15/2017	Quails, Mike	Meet with V. Soran, A. Singh (Deloitte) to discuss building a slide depicting data flows related to OMB's ability to perform Bud vs Act reporting for AFFAF.	\$ 507.00	0.6	\$ 304.20

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Quails, Mike	Meet with A. Singh (Deloitte) in order to build slide illustrating exchange of accounting information describing OMB's ability to perform Budget vs Actual reporting for AFFAF.	\$ 507.00	0.8	\$ 405.60
8/15/2017	Soran, Vlad	Discuss Systems Controls approach with C. Young to be deployed as part of Hacienda systems assessment effort.	\$ 546.00	0.8	\$ 436.80
8/15/2017	Soran, Vlad	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss specific items related to the Modified Accrual Accounting migration related to monthly budget transfers and payroll transfers.	\$ 546.00	1.3	\$ 709.80
8/15/2017	Soran, Vlad	Present to R. Guerra list of open items to be addressed this week for Modified accrual track.	\$ 546.00	0.6	\$ 327.60
8/15/2017	Soran, Vlad	Create Agency requirements workshop schedule template to be used in the PeopleSoft Assessment activity.	\$ 546.00	1.5	\$ 819.00
8/15/2017	Soran, Vlad	Review system documentation received from J. Bidot (Dept. of Education) regarding AP PeopleSoft 9.1 Configuration.	\$ 546.00	1.8	\$ 982.80
8/15/2017	Sundaram, Swami	Meet with M. Quails, P. Prommel (Deloitte) to discuss, review agenda items for our weekly meeting with R. Guerra (PR - Asst Secretary of Central Accounting) on implementing accounting migration strategy for PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
8/15/2017	Sundaram, Swami	Review updates/changes to the Current State Systems Architecture Data Flow Diagram made by P. Prommel (Deloitte) to help assess the system complexity for implementing accounting migration strategy for PRIFAS.	\$ 507.00	1.2	\$ 608.40
8/15/2017	Sundaram, Swami	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss feedback from meeting with the (Contractor - Dept. of Mental Health) on the Unrecorded Liability Customization/ the OMB Budget Transfer customization status at the DoH/DoE.	\$ 507.00	1.1	\$ 557.70
8/15/2017	Sundaram, Swami	Update 'Asset Management' configuration document received from L. Bidot (Dept. of Education) based on additional information obtained after translation from Spanish to English related to the work to assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.3	\$ 659.10
8/15/2017	Sundaram, Swami	Update 'Accounts Payable' configuration document received from L. Bidot (Dept. of Education) based on additional information obtained after translation from Spanish to English related to the work to assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.2	\$ 608.40
8/15/2017	Sundaram, Swami	Update 'Billing' configuration document received from L. Bidot (Dept. of Education) based on additional information obtained after translation from Spanish to English related to the work to assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.1	\$ 557.70
8/15/2017	Sundaram, Swami	Meet with V. Soran, A. Singh, M. Quails (Deloitte) to discuss the different components of Budget to Actuals reporting to help assess the areas where OMB identified as having relatively less visibility for reporting purposes.	\$ 507.00	1.4	\$ 709.80

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Sundaram, Swami	Meet with V. Soran, , M. Quails (Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to discuss the details of the Budget to Actuals reporting with emphasis on segments in PRIFAS.	\$ 507.00	0.5	\$ 253.50
8/15/2017	Sundaram, Swami	Meet with V. Soran, J. Doyle (Deloitte) to review/discuss the components of Budget to Actuals reporting to define the components which are not in PRIFAS which feature in the Budget vs Actuals process.	\$ 507.00	0.4	\$ 202.80
8/15/2017	Young, Chris	Meet with V. Soran (Deloitte) to review updates to plan to integrate the projects for Purchasing, Budgeting and IT Infrastructure modernization (PeopleSoft - PRIFAS) based on discussions with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 621.00	0.5	\$ 310.50
8/16/2017	Prommel, Patrick	Update Data Available for Monthly Budget to Actual Reporting presentation to include V. Soran's (Deloitte) feedback on process flow accuracy, fund distributions, total fund amounts as requested per V. Soran (Deloitte).	\$ 366.00	2.4	\$ 878.40
8/16/2017	Prommel, Patrick	Draft Modified Accrual/IT Transformation Strategy workstream weekly status update to show progress to R. Maldonado (Secretary).	\$ 366.00	0.4	\$ 146.40
8/16/2017	Prommel, Patrick	Update Data Available for Monthly Budget to Actual Reporting presentation to include S. Sundaram's (Deloitte) feedback on detail expenditures, budget transfers, net visibility.	\$ 366.00	1.8	\$ 658.80
8/16/2017	Prommel, Patrick	Draft email to J. Torres (Hacienda) with agenda on financial month-end closing requirements for discovery meeting in order to gather the needed information to create month-end checklists for Hacienda.	\$ 366.00	0.4	\$ 146.40
8/16/2017	Prommel, Patrick	Create preliminary example month-end financial close checklist for central accounting/agencies for meeting with J. Torres (Hacienda) to start conversation on current/future state checklists at Hacienda.	\$ 366.00	1.4	\$ 512.40
8/16/2017	Prommel, Patrick	Participate in Meeting with J. Torres (Hacienda), M. Quails (Deloitte) to discuss financial month-end closing requirements at Hacienda in order to create month-end closing process checklists for Hacienda.	\$ 366.00	2.1	\$ 768.60
8/16/2017	Prommel, Patrick	Update Data Available for Monthly Budget to Actual Reporting presentation to include comments on data errors, agency budget allocations, process flow references.	\$ 366.00	1.8	\$ 658.80
8/16/2017	Prommel, Patrick	Update Data Available for Monthly Budget to Actual Reporting presentation to include new information on Pay as You Go, Asignaciones Englobadas, non-PRIFAS Agencies as requested per V. Soran (Deloitte).	\$ 366.00	2.1	\$ 768.60
8/16/2017	Quails, Mike	Prepare updates to be included in the Modified Accrual/IT Transformation Strategy, Weekly Status Update, being prepared for R. Maldonado (Hacienda - Treasury Secretary).	\$ 507.00	0.4	\$ 202.80
8/16/2017	Quails, Mike	Prepare initial list of stakeholders in connection with follow up on open action items for the financial/systems controls assessment.	\$ 507.00	0.4	\$ 202.80



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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Quails, Mike	Review example month-end financial close checklist for Hacienda central accounting in advance of meeting with J. Torres (Hacienda), for the financial/systems controls assessment.	\$ 507.00	0.4	\$ 202.80
8/16/2017	Quails, Mike	Meet with S. Kilchrist (Deloitte) to review action items, prepare next steps for the financial/systems controls discovery process.	\$ 507.00	0.7	\$ 354.90
8/16/2017	Quails, Mike	Review the Hacienda 'Deadlines for the Correction, Approval of Transactions, Closing of the Accounting Periods of Fiscal Year 2017-2018 in the Financial Systems PRIFAS 7.5; People Soft 8.4, 8.9, 9.1' Circular Letter.	\$ 507.00	0.8	\$ 405.60
8/16/2017	Quails, Mike	Review the Hacienda 'Settlement Conciliation of the Current Account of the Special Paying Officer' Circular Letter to understand its impact on the financial/systems closing.	\$ 507.00	0.7	\$ 354.90
8/16/2017	Quails, Mike	Review the Hacienda 'Required information on capital assets for the preparation of the Financial Statements of the Government of Puerto Rico' Circular Letter to understand its impact on the financial/systems closing.	\$ 507.00	0.4	\$ 202.80
8/16/2017	Quails, Mike	Review the Hacienda 'Information on leases of real property/equipment' Circular Letter to understand its impact on the financial/systems closing.	\$ 507.00	0.2	\$ 101.40
8/16/2017	Quails, Mike	Review the Hacienda Circular Letter 'Invoice entry by agencies in PRIFAS versions 7.5, People Soft 8.4, 8.9, 9.1' to understand its impact on the financial/systems closing.	\$ 507.00	0.4	\$ 202.80
8/16/2017	Quails, Mike	Review the Hacienda Circular Letter 'Closing of Accounting Periods, Reports to the Fiscal Control Board' to understand its impact on the financial/systems closing.	\$ 507.00	0.3	\$ 152.10
8/16/2017	Quails, Mike	Review the Hacienda Circular Letter 'Amendment to Circular Letter 1300-30-17, Proof of payment of accounts payable as of June 30, 2017' to understand its impact on the financial/systems closing.	\$ 507.00	0.3	\$ 152.10
8/16/2017	Quails, Mike	Meet with J. Torres (Hacienda), P. Prommel (Deloitte) to gather month-end financial closing requirements for the Central Government, agency dependencies, for the financial/systems controls assessment.	\$ 507.00	2.1	\$ 1,064.70
8/16/2017	Quails, Mike	Update 'A Path to Establishing Process Controls for Modified Accrual Accounting/Reporting' draft by incorporated notes from meeting with J. Torres (Hacienda), for the financial/systems controls assessment.	\$ 507.00	0.6	\$ 304.20
8/16/2017	Quails, Mike	Prepare notes on 'Consultas Basicas al Sistema PRIFAS' from meeting with J. Torres (Hacienda) to be shared with team for the financial/systems controls assessment.	\$ 507.00	0.7	\$ 354.90
8/16/2017	Soran, Vlad	Meet with J. Aponte (OMB), J. Doyle, A. Singh (both of Deloitte) to discuss information flows between different versions of PeopleSoft in PRIFAS, OMB Budget v Actual application for development of monthly reporting to FOMB.	\$ 546.00	1.2	\$ 655.20
8/16/2017	Soran, Vlad	Participate in PROMESA Executive Director weekly meeting to discuss E&Y feedback on Modified Accrual transition Plan with R. Guerra (Hacienda Undersecretary ), C. Young (Deloitte).	\$ 546.00	1.6	\$ 873.60

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Soran, Vlad	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), Virtus Consulting to discuss approach to Functional Requirements gathering approach for PeopleSoft Assessment.	\$ 546.00	1.8	\$ 982.80
8/16/2017	Sundaram, Swami	Update 'Accounts Receivable' configuration document received from L. Bidot (Dept. of Education) based on additional information obtained after translation from Spanish to English related to the work to assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	0.9	\$ 456.30
8/16/2017	Sundaram, Swami	Update 'Grants' configuration document received from L. Bidot (Dept. of Education) based on additional information obtained after translation from Spanish to English related to the work to assess complexity of systems upgrade at DoE/Agencies.	\$ 507.00	1.6	\$ 811.20
8/16/2017	Sundaram, Swami	Meet with P. Prommel, M. Quails (Deloitte) to discuss updates to the Budget to Actuals presentation related to PRIFAS.	\$ 507.00	0.4	\$ 202.80
8/16/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss preparation of work plan/workshop agenda/Industry Print process details/materials for meeting with the agencies.	\$ 507.00	0.2	\$ 101.40
8/16/2017	Sundaram, Swami	Update work plan/map business processes-system processes based on discussion with V. Soran (Deloitte) related to creation of work plan/workshop agenda/Industry Print process details/materials for meeting with the agencies.	\$ 507.00	1.1	\$ 557.70
8/16/2017	Sundaram, Swami	Review work plan/map business processes-system processes based with V. Soran (Deloitte) related to creation of work plan/workshop agenda/Industry Print process details/materials for meeting with the agencies.	\$ 507.00	0.2	\$ 101.40
8/16/2017	Sundaram, Swami	Prepare email communication, sent to T. McGinley, W. Grouche (Deloitte) to identify workshop materials/agenda template to use at the GPR for meeting with the agencies related to the implementing the longer term strategy for PRIFAS/Agencies.	\$ 507.00	0.3	\$ 152.10
8/16/2017	Sundaram, Swami	Prepare email communication, sent to J. McLean (Deloitte) to identify Industry Print template to use at the GPR for meeting with the agencies related to the implementing the longer term strategy for PRIFAS/Agencies.	\$ 507.00	0.2	\$ 101.40
8/16/2017	Young, Chris	Meet with N. Jaresko (Executive Director - PROMESA Board), professionals from McKinsey. Conway MacKenzie, AAFAF, E&Y, OMB, O'Melveny, Rothschild to discuss the upcoming PeopleSoft IT assessment to improve financial reporting.	\$ 621.00	0.5	\$ 310.50
8/17/2017	Prommel, Patrick	Consolidate notes of financial month-end closing checklist requirements meeting with J. Torres (Hacienda), M. Quails (Deloitte) create list of follow up action items, for team to take action on accounting migration implementation assessment initiatives.	\$ 366.00	1.4	\$ 512.40

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Prommel, Patrick	Draft agenda for biweekly status meeting between R. Guerra (PR - Asst Secretary of Central Accounting), V. Soran, M. Quails (Deloitte) including meeting objectives related to follow-up action items, decisions to be made in order to facilitate meeting discussion.	\$ 366.00	0.4	\$ 146.40
8/17/2017	Prommel, Patrick	Draft agenda of agency financial month-end closing requirements for discovery meetings with departments of Education, Health, Mental Health, Treasury, Environmental Quality Board in order to gather information to create month-end checklists.	\$ 366.00	1.6	\$ 585.60
8/17/2017	Prommel, Patrick	Consolidate notes of bi-weekly status meetings between R. Guerra (PR - Asst Secretary of Central Accounting), V. Soran (Deloitte), and M. Quails (Deloitte) to identify follow up action items, outstanding issues to discuss with agency personnel, and key decisions outstanding for the GPR modified accrual accounting migration assessment.	\$ 366.00	0.8	\$ 292.80
8/17/2017	Prommel, Patrick	Review meeting notes from agency discovery sessions to find latest PeopleSoft upgrade information for Department of Education for discussion on PeopleSoft migration paths, upgrade timelines.	\$ 366.00	0.8	\$ 292.80
8/17/2017	Prommel, Patrick	Draft email to R. Guerra (Hacienda Under-secretary), M. Quails (Deloitte) indicating latest PeopleSoft upgrade details at the Dept. of Education for discussion on PeopleSoft migration paths, upgrade timelines.	\$ 366.00	0.4	\$ 146.40
8/17/2017	Prommel, Patrick	Review PRIFAS basic interface system diagram provided by J. Torres (Hacienda) to find discrepancies between current state data model illustration, agency provided models in order to adjust data model for current state representation.	\$ 366.00	1.6	\$ 585.60
8/17/2017	Quails, Mike	Prepare agenda for bi-weekly meeting with R. Guerra (PR - Asst Secretary of Central Accounting) to provide visibility into progress made in evaluating specific modules of the PeopleSoft IT system at certain agencies to gain clarity into the interface exchange to consolidate for the monthly close process.	\$ 507.00	0.3	\$ 152.10
8/17/2017	Quails, Mike	Review Close Procedures for Central Accounting in conjunction with Agency Processes to identify procedural control gaps, for the financial/systems controls assessment.	\$ 507.00	1.6	\$ 811.20
8/17/2017	Quails, Mike	Meet with R. Guerra (Hacienda - Assistant Secretary), V. Soran, (Bi-weekly Update Meeting) to walk through: open items, next steps for the financial/systems controls assessment.	\$ 507.00	1.0	\$ 507.00
8/17/2017	Quails, Mike	Prepare Bi-Weekly Meeting notes to follow-up on action items for the for the financial/systems controls assessment, for V. Soran (Deloitte), for R. Guerra (Hacienda - Assistant Secretary)	\$ 507.00	0.6	\$ 304.20
8/17/2017	Quails, Mike	Draft initial agenda outline of month-end closing requirements for agency discovery meetings, for the financial/systems controls assessment.	\$ 507.00	0.3	\$ 152.10

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Quails, Mike	Prepare meeting agenda including recent controls findings, scheduling information, action items for follow up with S. Kilchrist (Deloitte), for the financial/systems controls assessment.	\$ 507.00	0.7	\$ 354.90
8/17/2017	Quails, Mike	Prepare outline of data flows to PRIFAS to discuss with A. Singh, S. Kilchrist (both Deloitte) to identify gating data/process issues in preparation for monthly financial reporting to Oversight Board.	\$ 507.00	1.6	\$ 811.20
8/17/2017	Soran, Vlad	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss the Modified Accrual Accounting migration to review sample financial reports to obtain feedback.	\$ 546.00	1.3	\$ 709.80
8/17/2017	Soran, Vlad	Prepare functional application landscape diagram to show data flow between PRIFAS & OMB budget system.	\$ 546.00	1.2	\$ 655.20
8/17/2017	Soran, Vlad	Review system documentation received from L. Bidot (Dept. of Education) regarding the Purchasing module within the Agency's PeopleSoft Configuration to understand any customizations made in comparison to other agency procurement modules.	\$ 546.00	2.3	\$ 1,255.80
8/18/2017	Harris, Andy	Meet with T. Hurley (Deloitte) to discuss work plan, including resourcing, subject matter expertise and key milestones for the modified accrual accounting migration.	\$ 621.00	0.4	\$ 248.40
8/18/2017	Harris, Andy	Meet with T. Hurley, K. Blair, and J. Steinway (all Deloitte) to discuss outline of work plan to summarize the resourcing needs, key tactical objectives, and milestones for the broader Hacienda Information Technology (IT) Transformation assessment per the request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.6	\$ 372.60
8/18/2017	Prommel, Patrick	Prepare list of agency stakeholders for the Departments of Education, Environmental Quality (EQB), Health (DOH), Mental Health (ASSMCA), and Treasury (Hacienda) in order to identify points-of-contacts going-forward for questions and to discuss key decisions with related to the GPR Modified Accrual Accounting migration assessment.	\$ 366.00	1.1	\$ 402.60
8/18/2017	Prommel, Patrick	Review Hacienda central accounting circular letters to find letters pertaining to month-end close instructions, PRIFAS month-end entries, to create preliminary month-end checklists for Hacienda, agencies submitting to central accounting.	\$ 366.00	1.9	\$ 695.40
8/18/2017	Quails, Mike	Meet with S. Kilchrist (Deloitte) to discuss action items plus background information required for his arrival the week of August 28th, for the financial/systems controls assessment.	\$ 507.00	0.6	\$ 304.20
8/18/2017	Soran, Vlad	Review GPR Financials Systems requirements provided by R. Guerra (PR - Asst Secretary of Central Accounting) based on third party vendor assessment of the general ledger (GL).	\$ 546.00	1.4	\$ 764.40
8/18/2017	Soran, Vlad	Review GPR Financials Systems requirements for the tracking of liabilities (AP - accounts payable) module provided by R. Guerra (PR - Asst Secretary of Central Accounting) based on third party vendor assessment.	\$ 546.00	2.1	\$ 1,146.60
8/18/2017	Soran, Vlad	Review GPR Financials Systems requirements provided by R. Guerra based on the Microsoft assessment- Purchasing.	\$ 546.00	1.3	\$ 709.80

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Harris, Andy	Reviewed proposed work plan prepared by C. Young (Deloitte) to begin IT and PeopleSoft (PRIFAS - GPR Accounting System) assessment activities to assess reasonableness of resourcing to meet the requisite deadlines and milestones.	\$ 621.00	1.5	\$ 931.50
8/21/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), H. Marquez (Deloitte), and C. Young (Deloitte) to discuss scope and potential roll-out of assessments to evaluate Hacienda IT infrastructure and begin the Modified Accrual Accounting migration.	\$ 621.00	0.3	\$ 186.30
8/21/2017	Prommel, Patrick	Prepare analysis on time/process needed for creation of new PeopleSoft environment at PRIFAS based on information from R. Guerra (Hacienda Under Secretary) to adjust timeline of the accounting migration implementation initiative.	\$ 366.00	1.6	\$ 585.60
8/21/2017	Prommel, Patrick	Review budget versus actuals PeopleSoft PRIFAS tables based on V. Soran's (Deloitte) request for possible additions to the Data Available for Monthly Budget to Actual Reporting presentation.	\$ 366.00	0.4	\$ 146.40
8/21/2017	Prommel, Patrick	Review previous administration's 'Government of Puerto Rico ERP functional requirements' in order to identify applicable commonalities to PROMESA reporting requirements.	\$ 366.00	1.8	\$ 658.80
8/21/2017	Prommel, Patrick	Prepare consolidated document of financials fit/gap analysis, business process design workshop schedule for discussion on PeopleSoft assessment timeline.	\$ 366.00	0.7	\$ 256.20
8/21/2017	Quails, Mike	Meet with Chris Y. (Deloitte) to discuss Budget versus Actual reporting to identify the timing/availability of data for OMB for reporting to PROMESA.	\$ 507.00	0.3	\$ 152.10
8/21/2017	Quails, Mike	Meet with R. Guerra (Hacienda - Assistant Secretary) to discuss Budget versus Actual reporting to assess General Fund data availability for OMB's reporting to PROMESA.	\$ 507.00	0.6	\$ 304.20
8/21/2017	Quails, Mike	Prepare Requirements File with base data for PeopleSoft Modules, SubAreas, Priorities, Fit Areas to capture functional requirements for Hacienda Central Accounting.	\$ 507.00	1.8	\$ 912.60
8/21/2017	Quails, Mike	Meet with A. Singh, V Soran (both Deloitte) to discuss the financials data provided to OMB, populated by PRIFAS, from the five agencies running PeopleSoft, for PROMESA Reporting of Budget versus Actuals.	\$ 507.00	0.5	\$ 253.50
8/21/2017	Quails, Mike	Meet with A. Singh, V Soran (both Deloitte) to discuss financial data integration into PRIFAS, from the five PeopleSoft sources, to identify the granularity of data provided for OMB's required reporting to PROMESA.	\$ 507.00	0.7	\$ 354.90
8/21/2017	Quails, Mike	Update 'A Path to Establishing Process Controls for Modified Accrual Accounting/Reporting' draft to include controls requirements for OMB's Budget vs Actuals reporting to PROMESA.	\$ 507.00	0.9	\$ 456.30
8/21/2017	Soran, Vlad	Prepare Industry Prints (process flows) for General Ledger PeopleSoft to be reviewed with R. Guerra (PR - Asst Secretary of Central Accounting)- Requirements workshops.	\$ 546.00	1.8	\$ 982.80

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Soran, Vlad	Prepare Industry Prints (process flows) for Accounts Payable PeopleSoft to be reviewed with R. Guerra (PR - Asst Secretary of Central Accounting)- Requirements workshops.	\$ 546.00	1.7	\$ 928.20
8/21/2017	Soran, Vlad	Prepare Industry Prints (process flows) for Asset Management PeopleSoft to be reviewed with R. Guerra (PR - Asst Secretary of Central Accounting)- Requirements workshops.	\$ 546.00	2.2	\$ 1,201.20
8/21/2017	Steinway, Jon	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to review updates to workplan for migration to Modified Accrual Accounting as well as system development to track Accounts Payable at agency-level to update N. Jaresko (Executive Director - PROMESA Oversight Board).	\$ 366.00	0.3	\$ 109.80
8/22/2017	Prommel, Patrick	Prepare AP Payables PeopleSoft module process presentation slide based on Industry Print model for review by R. Guerra (Hacienda Under Secretary) for the 90 day assessment plan.	\$ 366.00	0.4	\$ 146.40
8/22/2017	Prommel, Patrick	Prepare presentation on PeopleSoft Industry Print process modeler with process inbound system voucher detail to present to R. Guerra (Hacienda Under Secretary) for PeopleSoft upgrade timeline analysis.	\$ 366.00	0.9	\$ 329.40
8/22/2017	Prommel, Patrick	Provide R. Guerra with PeopleSoft upgrade/accounting migration assessment team details in order to receive access to PRIFAS PeopleSoft environment for system analysis.	\$ 366.00	0.3	\$ 109.80
8/22/2017	Prommel, Patrick	Review AP Payables PeopleSoft module process, PeopleSoft Industry Print process modeler with S. Sundaram to understand the impact of current PRIFAS customizations on the PeopleSoft system for assessment of the 90 day assessment timeline.	\$ 366.00	0.4	\$ 146.40
8/22/2017	Prommel, Patrick	Prepare first draft of the 90 Day PeopleSoft Assessment chart with activities for all 5 phases of assessment for review by R. Guerra (Hacienda Under Secretary).	\$ 366.00	1.9	\$ 695.40
8/22/2017	Prommel, Patrick	Update the 90 Day PeopleSoft Assessment chart to incorporate feedback from V. Soran (Deloitte) on time dependencies, deliverable inclusion, future state activities before presentation to R. Guerra (Hacienda Under Secretary).	\$ 366.00	1.4	\$ 512.40
8/22/2017	Quails, Mike	Meet with P. Prommel (all Deloitte) to prepare list of open items related to PeopleSoft IT access rights that require follow-up by R. Guerra (PR - Asst Secretary of Central Accounting) with agency personnel.	\$ 507.00	0.3	\$ 152.10
8/22/2017	Quails, Mike	Update 'A Path to Establishing Process Controls for Modified Accrual Accounting/Reporting' draft to include open controls areas requiring additional discovery per discussion with C. Young (Deloitte).	\$ 507.00	1.5	\$ 760.50
8/22/2017	Quails, Mike	Prepare for and meet with R. Guerra (Hacienda - Assistant Secretary), V. Soran (Deloitte) to discuss: system access, agency meeting facilities, industry print format for the bi-weekly coordination meeting regarding modified accounting migration.	\$ 507.00	1.5	\$ 760.50

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Quails, Mike	Prepare follow up actions items listing, based on information discussed in the bi-weekly coordination meeting, for V. Soran (Deloitte), R. Guerra (Hacienda - Assistant Secretary).	\$ 507.00	0.6	\$ 304.20
8/22/2017	Quails, Mike	Review the 'Financials Gap Business Process design workshop listing' to identify critical segments for capturing controls information for Hacienda Central Accounting processes.	\$ 507.00	0.7	\$ 354.90
8/22/2017	Quails, Mike	Prepare agenda of action items to review with S. Kilchrist (Deloitte) to identify background information required to begin financial controls discovery for Hacienda.	\$ 507.00	0.4	\$ 202.80
8/22/2017	Quails, Mike	Update 'A Path to Establishing Process Controls for Modified Accrual Accounting/Reporting' draft to include additional controls areas to be covered in the agency discovery workshop schedule in order to align the discovery areas based on discussion with C. Young. (Deloitte).	\$ 507.00	1.2	\$ 608.40
8/22/2017	Soran, Vlad	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), M. Quails (Deloitte) to discuss current status/open items/issues of the Modified Accrual track.	\$ 546.00	1.3	\$ 709.80
8/22/2017	Soran, Vlad	Prepare draft analysis of data flow between PRIFAS & OMB for budget to actual reporting.	\$ 546.00	2.5	\$ 1,365.00
8/22/2017	Soran, Vlad	Discuss data flows between PRIFAS & OMB with J. Doyle (Deloitte), A. Singh (Deloitte) in preparation of meeting with D. Figueroa (OMB).	\$ 546.00	1.0	\$ 546.00
8/22/2017	Soran, Vlad	Meet with S. Sundaram to discuss/plan the artifacts/deliverables to prepare for the requirements workshops with PRIFAS/Agencies as part of the longer term strategy for PRIFAS/Agencies.	\$ 546.00	1.1	\$ 600.60
8/22/2017	Sundaram, Swami	Meet with V. Soran to discuss/plan the artifacts/deliverables to prepare for the requirements workshops with PRIFAS/Agencies as part of the longer term strategy for PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
8/22/2017	Sundaram, Swami	Prepare analysis of the workshop master schedule to identify the agenda, module, stream, detail topics in preparation of the requirements workshops with PRIFAS/Agencies (Education /Health /EQB (Environmental Quality Board) /Mental Health /Hacienda).	\$ 507.00	2.7	\$ 1,368.90
8/22/2017	Sundaram, Swami	Update analysis of the workshop master schedule based on GPR requirements (General Ledger Module) related to the preparation of the requirements workshops as part of the longer term strategy for PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
8/22/2017	Sundaram, Swami	Update analysis of the workshop master schedule based on GPR requirements (Asset Management Module) related to the preparation of the requirements workshops.	\$ 507.00	1.8	\$ 912.60
8/22/2017	Sundaram, Swami	Update analysis of the workshop master schedule based on GPR requirements (Project Costing Module) related to the preparation of the requirements workshops.	\$ 507.00	1.5	\$ 760.50
8/22/2017	Sundaram, Swami	Update analysis of the workshop master schedule based on Industry Print processes related to the preparation of the requirements workshops.	\$ 507.00	1.1	\$ 557.70



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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Prommel, Patrick	Prepare initial presentation of 90 day PeopleSoft assessment master schedule of Hacienda/PRIFAS Agencies discovery sessions for review of accounting migration initiative timelines.	\$ 366.00	1.2	\$ 439.20
8/23/2017	Prommel, Patrick	Prepare updates to the Data Available for Monthly Budget to Actual Reporting presentation with actuals reporting interface specifications for S. Sundaram (Deloitte) to review for creation of PeopleSoft assessment discovery session meeting materials.	\$ 366.00	0.8	\$ 292.80
8/23/2017	Prommel, Patrick	Prepare analysis of meeting findings of month-end checklist discussion with J. Torres (Hacienda) to update S. Sundaram (Deloitte) on the 11 step financial closing process at Hacienda for the PeopleSoft assessment discovery session agendas.	\$ 366.00	0.7	\$ 256.20
8/23/2017	Prommel, Patrick	Meet with M. Quails (Deloitte) to discuss findings from month end checklist meeting with J. Torres (Hacienda) to clarify follow up action items, key interface reporting processes for analysis of assessment strategy for the accounting migration initiative.	\$ 366.00	0.4	\$ 146.40
8/23/2017	Prommel, Patrick	Prepare action items list for required steps of the 90 Day PeopleSoft Assessment as requested y V. Soran (Deloitte) in order to set strategic objectives for discovery session materials.	\$ 366.00	0.6	\$ 219.60
8/23/2017	Prommel, Patrick	Review the organizational chart of Budget Chart of Accounts provided by M. Lew (Deloitte) to understand Non Distributed Allocations concept relation to relevant programs for the current state data model updates for review by R. Guerra (Hacienda Under Secretary).	\$ 366.00	0.4	\$ 146.40
8/23/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to discuss updating the discovery session master schedule materials to match PeopleSoft Industry Print module specifications for presentation to R. Guerra (Hacienda Under Secretary).	\$ 366.00	0.8	\$ 292.80
8/23/2017	Prommel, Patrick	Prepare updates to the Data Available for Monthly Budget to Actual Reporting presentation editing specifications with issue/benefit analysis, index for issue descriptions for review by Hacienda leadership.	\$ 366.00	2.1	\$ 768.60
8/23/2017	Prommel, Patrick	Update the Data Available for Monthly Budget to Actual Reporting presentation to incorporate PRIFAS module table, SQL specifications for presentation on budget versus actuals accounting for R. Guerra (Hacienda Under Secretary).	\$ 366.00	1.4	\$ 512.40
8/23/2017	Prommel, Patrick	Prepare updates to the Data Available for Monthly Budget to Actual Reporting presentation editing specifications on issues, custom program interfaces before presenting to Hacienda leadership.	\$ 366.00	0.9	\$ 329.40
8/23/2017	Quails, Mike	Review the 'RE102.xls' Budget, Encumbrances, Expenses by Period file provided by R. Guerra (Hacienda - Assistant Secretary) to assess the controls required to improve the quality of the data available, for PROMESA required monthly reporting.	\$ 507.00	1.8	\$ 912.60

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Quails, Mike	Review of 'Department_Tbl' file provided by R. Guerra (Hacienda - Assistant Secretary) to assess the controls required to improve the quality of the data available, for PROMESA required monthly reporting.	\$ 507.00	0.8	\$ 405.60
8/23/2017	Quails, Mike	Review the 'Reglamento 49.xlsx' Class Account Combinations file provided by R. Guerra (Hacienda - Assistant Secretary) to assess the controls required to improve the quality of the data available, for PROMESA required monthly reporting.	\$ 507.00	1.4	\$ 709.80
8/23/2017	Soran, Vlad	Meet with S. Sundaram (Deloitte) to review the OMB budget process to identify the agenda, module, stream, detail topics in preparation of the requirements workshops as part of the longer term strategy for PRIFAS/Agencies.	\$ 546.00	1.1	\$ 600.60
8/23/2017	Soran, Vlad	Meet with S. Sundaram (Deloitte), F. Morales (PRIFAS) to discuss/plan the OMB data pull process from the PRIFAS Data warehouse to assess system processes, gaps to address between PRIFAS/Agencies/OMB.	\$ 546.00	1.1	\$ 600.60
8/23/2017	Soran, Vlad	Prepare Industry Prints (process flows) for Purchasing PeopleSoft to be reviewed with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 546.00	2.4	\$ 1,310.40
8/23/2017	Soran, Vlad	Create draft analysis of PRIFAS/AGENCIES/OMB data flows, related processes, current issues & suggested changes to facilitate budget to actuals reporting.	\$ 546.00	1.4	\$ 764.40
8/23/2017	Soran, Vlad	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), R. Cruz (PR - Undersecretary of Treasury) to discuss PeopleSoft Assessment, IT Assessment scope, timing, fees for Hacienda.	\$ 546.00	1.2	\$ 655.20
8/23/2017	Sundaram, Swami	Meet with V. Soran (Deloitte), F. Morales (PRIFAS) to discuss/plan the OMB data pull process from the PRIFAS Data warehouse to assess system processes, gaps to address between PRIFAS/Agencies/OMB.	\$ 507.00	1.1	\$ 557.70
8/23/2017	Sundaram, Swami	Prepare slide with data flow, notes, gaps, recommendations for the current Budget process between PRIFAS/Agencies/OMB from meeting with V. Soran (Deloitte), (PRIFAS) in relation to the OMB requirement to capture Actuals Information in PRIFAS.	\$ 507.00	2.3	\$ 1,166.10
8/23/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss/review slide with data flow, notes, gaps, recommendations for the current Budget process between PRIFAS/Agencies/OMB from meeting with V. Soran (Deloitte), F. Morales (PRIFAS).	\$ 507.00	1.1	\$ 557.70
8/23/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to whiteboard OMB Budget process with Budget data flow, processing details, gaps, recommendations for presenting the current Budget process between PRIFAS/Agencies/OMB from meeting with V. Soran (Deloitte), F. Morales (PRIFAS).	\$ 507.00	1.2	\$ 608.40
8/23/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to discuss review feedback on the slide presentation for the OMB Budget process with Budget data flow, processing details, gaps, recommendations for presenting the current Budget process between PRIFAS/Agencies/OMB from meeting.	\$ 507.00	1.3	\$ 659.10

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Sundaram, Swami	Update analysis of the workshop master schedule based on GPR requirements (Commitment Control functionality) related to the preparation of the requirements workshops as part of the longer term strategy for PRIFAS/Agencies.	\$ 507.00	1.5	\$ 760.50
8/23/2017	Sundaram, Swami	Update analysis of the workshop master schedule based on GPR requirements (Accounts Receivable/Billing modules) related to the preparation of the requirements workshops.	\$ 507.00	1.4	\$ 709.80
8/23/2017	Sundaram, Swami	Meet with V. Soran(Deloitte) to review the workshop master schedule to identify the agenda, module, stream, detail topics in preparation of the requirements workshops.	\$ 507.00	1.1	\$ 557.70
8/23/2017	Sundaram, Swami	Update analysis of the workshop master schedule based on discussion with V. Soran's (Deloitte) to include Payroll Processing Module in preparation of the requirements workshops.	\$ 507.00	1.4	\$ 709.80
8/24/2017	Prommel, Patrick	Draft workstream progress status update of IT transformation/PeopleSoft upgrade initiatives for V. Soran (Deloitte) to provide to R. Maldonado (PR - Secretary of Treasury, CFO) as per reporting requirements.	\$ 366.00	0.6	\$ 219.60
8/24/2017	Prommel, Patrick	Meet with I. Perez, R. Figueroa, L. Berrios, O. Carasquillo (All ASSMCA) to discuss current financial month-end soft closing processes, circular letters relevant to process for analysis of month-end checklist related to accounting migration initiative.	\$ 366.00	2.1	\$ 768.60
8/24/2017	Prommel, Patrick	Meet with I. Perez, R. Figueroa, L. Berrios, O. Carasquillo (All ASSMCA) to discuss the creation of a current/future financial month-end hard closing process for the agency in order to meet PROMESA/Hacienda reporting requirements as part of the accounting migration initiatives.	\$ 366.00	2.4	\$ 878.40
8/24/2017	Prommel, Patrick	Update the current state data model architecture diagram to include findings of the organizational chart of Budget Chart of Accounts with Non Distributed Allocations details for the accounting migration initiatives customizations in PeopleSoft analysis.	\$ 366.00	1.2	\$ 439.20
8/24/2017	Prommel, Patrick	Draft accounting (or OMB budget) workshop master calendar with objectives organized by grants, project costing, asset management module processes for the PeopleSoft Assessment timeline.	\$ 366.00	1.3	\$ 475.80
8/24/2017	Quails, Mike	Prepare initial meeting agenda items based on information discussed V. Soran (Deloitte) for bi-weekly coordination meeting with R. Guerra (Hacienda - Assistant Secretary) to discuss open action items of the financial systems controls assessment.	\$ 507.00	0.2	\$ 101.40
8/24/2017	Quails, Mike	Prepare discover questions to assess compliance with Circular 1300-37-17 'Closing of the Accounting Periods of Fiscal Year 2017-2018' for meeting with ACCMCA, in preparation for the Hacienda financials/controls assessment.	\$ 507.00	0.9	\$ 456.30

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/24/2017	Quails, Mike	Meet with Ivelisse Pérez (Administrator of ASSMCA), P. Prommel (Deloitte) to discuss the actions to prepare for a monthly close to comply with modified accrued reporting in order to assess the agency's preparedness for the monthly close process.	\$ 507.00	1.2	\$ 608.40
8/24/2017	Quails, Mike	Meet with Ivelisse Pérez (Administrator of ASSMCA), (Deloitte) to discuss the details of the existing monthly close in order to assess the agency's ability to meet the monthly modified accrual reporting requirement of PROMESA.	\$ 507.00	2.4	\$ 1,216.80
8/24/2017	Quails, Mike	Prepare analysis with notes outlining the current close process in order to access compliance of ASSMCA agency with Circular 1300-37-17 requiring prompt Closing of the Accounting Periods of Fiscal Year 2017-2018 issued by the Secretary of Hacienda.	\$ 507.00	1.2	\$ 608.40
8/24/2017	Quails, Mike	Review the 'Interface_095' file provided by Ivelisse Pérez (Administrator of ASSMCA) to assess the controls required to improve the quality of the data available, for PROMESA required monthly reporting.	\$ 507.00	0.7	\$ 354.90
8/24/2017	Soran, Vlad	Meet with R. Guerra (PR - Asst Secretary of Central Accounting), S. Sundaram to discuss current status/open items/issues of the Modified Accrual track.	\$ 546.00	1.2	\$ 655.20
8/24/2017	Soran, Vlad	Prepare Industry Prints(process flows) for Accounts Receivable/Billing PeopleSoft to be reviewed with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 546.00	2.1	\$ 1,146.60
8/24/2017	Soran, Vlad	Prepare requirements for Projects/Grants processes relating to accounting migration for the workshops.	\$ 546.00	1.8	\$ 982.80
8/24/2017	Sundaram, Swami	Update analysis of the accounting migration (or OMB budget) workshop master schedule based on discussion with V. Soran's (Deloitte) to include list of requirements from the GPR (from Microsoft).	\$ 507.00	0.9	\$ 456.30
8/24/2017	Sundaram, Swami	Meet with P. Prommel (Deloitte) to update the Budget vs Actuals data flow diagram with issues/resolutions for presenting the current Budget process between PRIFAS/Agencies/OMB.	\$ 507.00	0.7	\$ 354.90
8/24/2017	Sundaram, Swami	Prepare analysis of the Industry Print processes to identify/address the accounting migration (or OMB budget) process gaps in preparation of the requirements workshops as part of the longer term strategy for PRIFAS/Agencies.	\$ 507.00	1.2	\$ 608.40
8/24/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss/review the agenda/discussion topics for the weekly meeting with R. Guerra (PR - Asst Secretary of Central Accounting) for implementing the longer term strategy for PRIFAS/Agencies.	\$ 507.00	0.6	\$ 304.20
8/24/2017	Sundaram, Swami	Meet with V. Soran (Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) to discuss open items related to modified accrual (project facilities/system access/list of customizations/unrecorded liabilities options/closing checklist) at weekly meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	1.2	\$ 608.40

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/24/2017	Sundaram, Swami	Prepare list of follow-up items related to the custom configurations of PeopleSoft IT modules identified during meeting with R. Guerra (PR - Asst Secretary of Central Accounting) to understand how to standardize as many processes as possible.	\$ 507.00	0.4	\$ 202.80
8/24/2017	Sundaram, Swami	Update analysis of the Industry Print processes with process flows from the Texas project in preparation of the requirements workshops as part of the longer term strategy for PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
8/24/2017	Sundaram, Swami	Update Industry Print processes within the GPR PeopleSoft IT Assessment work plan to include process flows used in a state's successful PeopleSoft IT migration to show best practices for governmental IT transformations.	\$ 507.00	1.2	\$ 608.40
8/24/2017	Sundaram, Swami	Update the process flows for Accounts Payable and Payroll derived from another governmental IT transformation project to highlight key factors for success in preparation for GPR PeopleSoft IT Assessment workshops.	\$ 507.00	1.1	\$ 557.70
8/24/2017	Sundaram, Swami	Prepare 'GPR Requirements Workshop Finance COA' kick-off presentation in preparation of the requirements workshops as part of the longer term strategy for PRIFAS/Agencies.	\$ 507.00	1.1	\$ 557.70
8/25/2017	Prommel, Patrick	Consolidate meeting notes from discovery session with ASSMCA on month end checklists for analysis of accounting migration development of first hard close checklist for agency.	\$ 366.00	2.5	\$ 915.00
8/25/2017	Prommel, Patrick	Review volumetrics information provided by ASSMCA financial team on PeopleSoft system entry information for assessment of accounting migration implementation timeline.	\$ 366.00	2.1	\$ 768.60
8/25/2017	Sundaram, Swami	Update analysis of the follow-ups to agencies, action items in PRIFAS based on discussions from meeting with V. Soran (Deloitte), R. Guerra (PR - Asst Secretary of Central Accounting) on project facilities/system access/customizations listing from DoE/checklists.	\$ 507.00	2.2	\$ 1,115.40
8/25/2017	Sundaram, Swami	Prepare 'GPR Requirements Workshop Finance Commitment Control' kick-off presentation in preparation of the requirements workshops as part of the longer term strategy for PRIFAS/Agencies	\$ 507.00	2.1	\$ 1,064.70
8/25/2017	Sundaram, Swami	Prepare 'GPR Requirements Workshop Finance Journal Processing' kick-off presentation in preparation of the requirements workshops as part of the longer term strategy for PRIFAS/Agencies	\$ 507.00	1.9	\$ 963.30
8/28/2017	Brubaker, Ted	Review the Hacienda IT transformation document with focus on the prospective plans to implement an asset management system for GPR to track its physical assets.	\$ 429.00	2.2	\$ 943.80
8/28/2017	Brubaker, Ted	Review Industry Prints material from P. Prommel (Deloitte) to understand the requirements for the preparation of the PeopleSoft (Financial System) Asset Management design sessions.	\$ 429.00	1.9	\$ 815.10

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/28/2017	Brubaker, Ted	Review the Requirement spreadsheet from V. Soran (Deloitte) to organize the PeopleSoft (Financial System) Asset Management requirements by Business Process to be used in the validation design sessions.	\$ 429.00	1.3	\$ 557.70
8/28/2017	Prommel, Patrick	Prepare analysis of latest Puerto Rico agency news files of the week 8/26 to assess any changes on the discovery sessions timelines.	\$ 366.00	1.1	\$ 402.60
8/28/2017	Prommel, Patrick	Prepare SharePoint directories/listing of PeopleSoft assessment materials, timelines for the creation of discovery session workshops for the 90 day assessment.	\$ 366.00	2.2	\$ 805.20
8/28/2017	Prommel, Patrick	Prepare PeopleSoft 8.4 Financials assessment materials for review by V. Soran (Deloitte) for the accounting migration implementation assessment.	\$ 366.00	0.3	\$ 109.80
8/28/2017	Prommel, Patrick	Meet with T. Brubaker to discuss the PeopleSoft financials industry prints of asset management/procurement modules, current data model flows for the PeopleSoft assessment strategy.	\$ 366.00	1.7	\$ 622.20
8/28/2017	Prommel, Patrick	Prepare database of raw materials by agency/module/function of agency/previous case materials related to PeopleSoft financials for analysis of upgrades/migrations of systems with PRIFAS access.	\$ 366.00	1.1	\$ 402.60
8/28/2017	Prommel, Patrick	Prepare tracker of module assessments for analysis of agency PeopleSoft systems for the 90 days assessment plan strategy creation.	\$ 366.00	1.4	\$ 512.40
8/28/2017	Prommel, Patrick	Meet with V. Soran, T. Brubaker (Deloitte) to discuss workshop schedule draft for the discovery session workshops for PeopleSoft assessment of PRIFAS agencies.	\$ 366.00	0.8	\$ 292.80
8/28/2017	Soran, Vlad	Review Industry Print business process flows for PeopleSoft Assessment process workshops- Accounts Receivable.	\$ 546.00	2.4	\$ 1,310.40
8/28/2017	Soran, Vlad	Prepare Requirements Workshop template to be used in PeopleSoft assessment workshops.	\$ 546.00	1.9	\$ 1,037.40
8/28/2017	Steinway, Jon	Review current status of PRIFAS (PeopleSoft Accounting System) Assessment workstream in order to facilitate dialogue with R. Maldonado (PR - Secretary of Treasury) about key achievements and issues encountered to-date.	\$ 366.00	1.6	\$ 585.60
8/28/2017	Sundaram, Swami	Prepare analysis to show key process flow flows related to Accounts Payable (AP) and Payroll derived from another state's successful IT migration to help facilitate GPR workshops related to the PeopleSoft IT Assessment.	\$ 507.00	1.2	\$ 608.40
8/28/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance COA' presentation based on analysis of the Industry Print processes in preparation of the 90 day requirements workshops.	\$ 507.00	1.4	\$ 709.80
8/28/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss updates to the General Ledger ("GL") presentation, specifically related to standardizing the chart of accounts (COA) in preparation of the 90 day requirements workshops.	\$ 507.00	0.9	\$ 456.30
8/28/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance Chart of Accounts' kick-off presentation based on the workshop from another Governmental IT System Assessment, including sample suggested requirements for Trees/Other GL setup.	\$ 507.00	1.2	\$ 608.40

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/28/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), J. Marrero (OMB - Director), T. Hurley, J. Doyle (Deloitte) to discuss status and pending actions on the IT initiatives / assessments planned to help reduce operating costs.	\$ 621.00	1.0	\$ 621.00
8/29/2017	Brubaker, Ted	Analyze the PeopleSoft (Financial System) Asset Management requirement list to identify missing Business requirements in preparation for the inclusion into the PeopleSoft (Financial System) Asset Management Workshop presentation.	\$ 429.00	1.4	\$ 600.60
8/29/2017	Brubaker, Ted	Prepare the PeopleSoft (Financial System) Asset Management requirement spreadsheet by adding new sample requirements to document the list of Business processes.	\$ 429.00	2.4	\$ 1,029.60
8/29/2017	Brubaker, Ted	Update the PeopleSoft (Financial System) Asset Management requirement list by adding a Business Process column assigning Asset Business categories to match the Asset Management Workshop Power point document.	\$ 429.00	1.5	\$ 643.50
8/29/2017	Brubaker, Ted	Create the Asset Management Workshop overview presentation for the PeopleSoft (Financial System) Asset Management requirement workshop validation session.	\$ 429.00	2.3	\$ 986.70
8/29/2017	Brubaker, Ted	Update the Asset Management Workshop plan presentation to remove certain matrix portions of the document for the PeopleSoft (Financial System) Asset Management requirement workshop.	\$ 429.00	0.2	\$ 85.80
8/29/2017	Harris, Andy	Review updated work plan for the assessment of Hacienda's Information Technology (IT) infrastructure modernization efforts to evaluate the adequacy of resourcing needs based on similar governmental agency projects executed prior to presentation to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.8	\$ 496.80
8/29/2017	Prommel, Patrick	Prepare agenda for biweekly meeting with R. Guerra (PR - Asst Secretary of Central Accounting) and V. Soran (Deloitte) to advance discussions strategy on GPR PeopleSoft assessment, including resolutions related to previous open items, and key items related to assessment of agency PeopleSoft (PRIFAS) systems to understand different configurations.	\$ 366.00	0.4	\$ 146.40
8/29/2017	Prommel, Patrick	Meet with V. Soran (Deloitte) to discuss the creation of an assessment module tracker to keep track of module materials, presentations for the discovery sessions in the PeopleSoft assessment.	\$ 366.00	0.7	\$ 256.20
8/29/2017	Prommel, Patrick	Meet with R. Guerra (Hacienda Under-Secretary), V. Soran (Deloitte) for the biweekly status meeting to discuss the pending agency environment access, project kickoff session details, action items, project progress.	\$ 366.00	1.2	\$ 439.20
8/29/2017	Prommel, Patrick	Prepare meeting follow up notes/action items from meeting with R. Guerra (Hacienda Under Secretary) to set strategies going forward with regards to the 90 day PeopleSoft assessment plan.	\$ 366.00	0.8	\$ 292.80



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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Prommel, Patrick	Prepare the PeopleSoft discovery session master template with automated/repeatable processes for the creation of workshops with agencies for the 90 day PeopleSoft assessment.	\$ 366.00	2.9	\$ 1,061.40
8/29/2017	Prommel, Patrick	Prepare materials required by the Department of Health for their PeopleSoft financials 8.4 access requirements for the accounting migration assessment.	\$ 366.00	0.9	\$ 329.40
8/29/2017	Prommel, Patrick	Update the project timeline of the Modified Accrual Accounting Migration work plan to include additional milestone dates related to specific module standardization (accounts payable and payroll) provided by V. Soran (Deloitte).	\$ 366.00	1.9	\$ 695.40
8/29/2017	Prommel, Patrick	Meet with V. Soran, S. Sundaram, T. Brubaker (Deloitte) to discuss module interface strategy resource allocation for the PeopleSoft assessment discovery sessions workshop schedule.	\$ 366.00	0.7	\$ 256.20
8/29/2017	Prommel, Patrick	Prepare listing of PeopleSoft modules associated by PRIFAS agencies for the discovery session system assessment strategy.	\$ 366.00	0.8	\$ 292.80
8/29/2017	Prommel, Patrick	Update the project kickoff presentation with project objective, goals, scope analysis for the project launch of the PeopleSoft assessment.	\$ 366.00	2.6	\$ 951.60
8/29/2017	Soran, Vlad	Meet with C. Pizzo, A. Singh (Deloitte), C. Rosado, D. Smith (OMB) to discuss the IT system infrastructure at OMB, Hacienda, Agencies including what financial information is available to meet the FY18 budget to actual reporting requirements.	\$ 546.00	2.1	\$ 1,146.60
8/29/2017	Soran, Vlad	Call with C. Pizzo, J. Doyle, J. Gabb, T. Morahan (Deloitte) to discuss the next steps related to the IT system infrastructure at OMB, Hacienda, Agencies including what financial information is available to meet the FY18 budget to actual reporting requirements.	\$ 546.00	0.7	\$ 382.20
8/29/2017	Soran, Vlad	Prepare for and meet with R. Guerra (PR - Asst Secretary of Central Accounting), P. Prommel (Deloitte) to discuss progress/status of the PeopleSoft assessment/Modified accrual track.	\$ 546.00	1.5	\$ 819.00
8/29/2017	Soran, Vlad	Review functional requirements from Microsoft to be included in the requirements workshops for the PeopleSoft Assessment.	\$ 546.00	2.4	\$ 1,310.40
8/29/2017	Soran, Vlad	Review General Ledger requirements for the requirements workshops-PeopleSoft Assessment.	\$ 546.00	1.8	\$ 982.80
8/29/2017	Soran, Vlad	Prepare list of items to escalate to R. Maldonado( Hacienda Secretary) related to PeopleSoft Assessment. Discussed with C. Young (Deloitte) in preparation for his meeting with R. Maldonado.	\$ 546.00	0.7	\$ 382.20
8/29/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance Commitment Control' kick-off presentation, including sample suggested requirements for Commitment Control Budget setup based on another Governmental IT System Assessment.	\$ 507.00	1.1	\$ 557.70

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance Commitment Control' kick-off presentation based on the MDC presentation, including requirements from GPR (captured by Microsoft) for Commitment Control Budget setup.	\$ 507.00	1.3	\$ 659.10
8/29/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance Journal Processing' kick-off presentation based on the MDC presentation, including sample suggested requirements for Journal processing.	\$ 507.00	1.2	\$ 608.40
8/29/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance Journal Processing' kick-off presentation based on the MDC presentation, including sample suggested requirements for Journal sub-modules processing (e.g.: AP/AR).	\$ 507.00	1.1	\$ 557.70
8/29/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance GL Reporting' kick-off presentation based on the MDC Workshop presentation, including sample suggested requirements for GPR Reporting.	\$ 507.00	1.9	\$ 963.30
8/29/2017	Sundaram, Swami	Meet with V. Soran (Deloitte) to discuss updates to the GPR Workshop Kick off presentations for the COA/Commitment Control/Journal Processing/Finance Reporting in preparation of the Requirements Workshops with PRIFAS/Agencies.	\$ 507.00	1.2	\$ 608.40
8/29/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance COA' kick-off presentation based on the MDC workshop presentation; included GPR requirements provided by R. Guerra (PR - Asst Secretary of Central Accounting) from the Microsoft workshop.	\$ 507.00	1.5	\$ 760.50
8/29/2017	Young, Chris	Meet with V. Soran (Deloitte) to discuss the key takeaways from the procurement system meeting with Microsoft, including ways to enhance alignment with the objectives for the PeopleSoft IT (PRIFAS) assessment for the Dept. of Treasury (Hacienda).	\$ 621.00	0.5	\$ 310.50
8/30/2017	Brubaker, Ted	Update the Asset Management Workshop overview plan to add reporting section with process flow, requirements, key questions for the Asset Management module.	\$ 429.00	2.4	\$ 1,029.60
8/30/2017	Brubaker, Ted	Update the Asset Management Workshop presentation to include section to be covered in the Asset Management preparation meeting.	\$ 429.00	0.7	\$ 300.30
8/30/2017	Brubaker, Ted	Update the Asset Management Workshop presentation to include a workflow section, including questions for the Asset Management workshop session.	\$ 429.00	0.6	\$ 257.40
8/30/2017	Brubaker, Ted	Update the Asset Management Workshop presentation to include an Asset Management data conversion section.	\$ 429.00	0.7	\$ 300.30
8/30/2017	Brubaker, Ted	Update the GPR Master requirement spreadsheet to by adding a column for Asset Management requirement for recording the list of requirement by sources to be included for the Asset Management PeopleSoft (Financial System) presentation.	\$ 429.00	0.1	\$ 42.90
8/30/2017	Brubaker, Ted	Update the Master requirement spreadsheet for data fields needed for asset resource requirements to be incorporated into the Asset Management presentation.	\$ 429.00	2.6	\$ 1,115.40

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/30/2017	Brubaker, Ted	Update the Asset Management presentation for overview of loading assets into the PeopleSoft (Financial System) to enable tracking.	\$ 429.00	2.2	\$ 943.80
8/30/2017	Brubaker, Ted	Update the Asset Management presentation to add a section for specific data elements needed for online Asset additions within the PeopleSoft (Financial System).	\$ 429.00	1.4	\$ 600.60
8/30/2017	Harris, Andy	Review project plan related to the migration to modified accrual accounting to assess the timeframe for being able to begin producing more efficient monthly budget-to-actual reports to meet requirements of the PROMESA Oversight Board.	\$ 621.00	0.7	\$ 434.70
8/30/2017	Prommel, Patrick	Update the GPR PeopleSoft IT Assessment project kickoff presentation with project governance roles and responsibilities, key agency contacts, high priority modules for standardization, and plan for escalation of issues to appropriate Hacienda (Dept. of Treasury) personnel as they arise.	\$ 366.00	2.4	\$ 878.40
8/30/2017	Prommel, Patrick	Update the GPR PeopleSoft IT Assessment work plan for detailed descriptions of each phase of the assessment, including the deliverables and key stakeholders within the Dept. of Treasury (Hacienda) that will need to review.	\$ 366.00	2.6	\$ 951.60
8/30/2017	Prommel, Patrick	Update the GPR PeopleSoft IT Assessment work plan to include the project organizational structure, the prioritization of agencies to standardize interfaces, and the critical success factors to achieve within specific system modules to facilitate the required financial reporting to the PROMESA Oversight Board and Advisors.	\$ 366.00	1.9	\$ 695.40
8/30/2017	Prommel, Patrick	Meet with S. Sundaram (Deloitte) to discuss requirements for gathering data within the General Ledger for use in the PeopleSoft upgrade assessment workshop materials.	\$ 366.00	0.9	\$ 329.40
8/30/2017	Prommel, Patrick	Meet with T. Brubaker (Deloitte) to discuss specific items related to the GPR PeopleSoft IT Assessment work plan specifically related to standardizing the module that agencies track and report on outstanding liabilities for centralized visibility and reporting.	\$ 366.00	0.4	\$ 146.40
8/30/2017	Prommel, Patrick	Prepare analysis of the Government of Puerto Rico's PeopleSoft resources to set master workshop schedule for the PeopleSoft assessment 90 day timeline.	\$ 366.00	2.8	\$ 1,024.80
8/30/2017	Prommel, Patrick	Review system access to the Environmental Quality Board's (EQB) PeopleSoft IT system through a virtual private network (VPN) to understand access rights for incorporation into the greater GPR PeopleSoft IT Assessment.	\$ 366.00	0.3	\$ 109.80
8/30/2017	Prommel, Patrick	Prepare workteam strategy definition presentation in relation to the Project GO overview for the project management report for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	1.6	\$ 585.60
8/30/2017	Soran, Vlad	Review requirements outlined in the GPR PeopleSoft IT Assessment related to the recording and tracking of fixed assets to understand the work required based on agency-level review of current processes.	\$ 546.00	1.7	\$ 928.20

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***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/30/2017	Soran, Vlad	Review requirements outlined in the GPR PeopleSoft IT Assessment related to the General Ledger (GL) to understand the creation and rollout of a standardized chart of accounts (COA).	\$ 546.00	2.3	\$ 1,255.80
8/30/2017	Soran, Vlad	Review Requirements workshop materials-Chart of Accounts for the PeopleSoft Assessment. Discuss with S. Sundaram(Deloitte) proposed changes to materials.	\$ 546.00	1.1	\$ 600.60
8/30/2017	Soran, Vlad	Review Requirements workshop materials-Reporting for the PeopleSoft Assessment. Discuss with S. Sundaram(Deloitte) proposed changes to materials.	\$ 546.00	1.4	\$ 764.40
8/30/2017	Soran, Vlad	Meeting with C. Perez (PR - Chief of Staff for Secretary of Treasury), R. Guerra (PR - Asst Secretary of Central Accounting), C. Young (Deloitte), and team members from third-party vendor to discuss procurement IT project to understand potential interactions with the larger GPR PeopleSoft (PRIFAS) IT system.	\$ 546.00	1.5	\$ 819.00
8/30/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance COA' kick-off presentation based on the MDC workshop presentation.	\$ 507.00	1.2	\$ 608.40
8/30/2017	Sundaram, Swami	Further update 'GPR Requirements Workshop Finance Commitment Control' kick-off presentation based on the MDC workshop presentation; requirements provided by R. Guerra (PR - Asst Secretary of Central Accounting) from the Microsoft workshop.	\$ 507.00	1.5	\$ 760.50
8/30/2017	Sundaram, Swami	Further update 'GPR Requirements Workshop Finance Commitment Control' kick-off presentation based on the MDC workshop presentation.	\$ 507.00	1.4	\$ 709.80
8/30/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance Journal Processing' kick-off presentation based on the MDC workshop presentation.	\$ 507.00	1.1	\$ 557.70
8/30/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance Journal Processing' kick-off presentation based on the MDC workshop presentation; including Interfaces/Security/Workflow slides.	\$ 507.00	1.2	\$ 608.40
8/30/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance Reporting' kick-off presentation based on the MDC workshop presentation; including GPR requirements provided by R. Guerra (PR - Asst Secretary of Central Accounting) from the Microsoft workshop.	\$ 507.00	1.2	\$ 608.40
8/30/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Finance Reporting' kick-off presentation based on the MDC workshop presentation; including Interfaces/Security slides.	\$ 507.00	0.7	\$ 354.90
8/30/2017	Sundaram, Swami	Prepare analysis of 'GPR Requirements Workshop Purchasing Reporting' kick-off presentation based on MDC workshop presentation in preparation of the 90 day requirements workshops.	\$ 507.00	1.4	\$ 709.80
8/30/2017	Sundaram, Swami	Update 'GPR Requirements Workshop Purchasing' kick-off presentation based for specific practices related to security established from another successful governmental IT migration.	\$ 507.00	1.2	\$ 608.40

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/31/2017	Brubaker, Ted	Update the Asset Management presentation to include a section on the process flow for composite/group Asset Management capabilities within the PeopleSoft (Financial System).	\$ 429.00	0.9	\$ 386.10
8/31/2017	Brubaker, Ted	Update the Asset Management presentation to include section detailing mechanics, requirements for modifying assets in the PeopleSoft system.	\$ 429.00	2.8	\$ 1,201.20
8/31/2017	Brubaker, Ted	Review the procurement process flow to understand the how fixed assets are purchased, tracked to refine presentation on PeopleSoft (Financial System) Asset Management presentation.	\$ 429.00	2.1	\$ 900.90
8/31/2017	Brubaker, Ted	Prepare for the IT procurement process workshop by reviewing the procurement process flows to understand which agencies are tracking assets manually versus those that currently have a financial system in-place for tagging / tracking.	\$ 429.00	2.7	\$ 1,158.30
8/31/2017	Prommel, Patrick	Prepare agenda for biweekly meeting with R. Guerra (Hacienda Under-Secretary), V. Soran, S. Sundaram (All Deloitte) to discuss follow up action items, topics of discussion, workshop session review for the PeopleSoft Assessment.	\$ 366.00	0.6	\$ 219.60
8/31/2017	Prommel, Patrick	Prepare status report on workstream progress/activities including accomplishments/next steps for V. Soran (Deloitte) to present to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.4	\$ 146.40
8/31/2017	Prommel, Patrick	Meet with R. Guerra (Hacienda Under-Secretary), V. Soran, S. Sundaram (Deloitte) for the biweekly status meeting to discuss the first draft of discovery session decks, follow up PeopleSoft action items, accounting migration project progress.	\$ 366.00	1.4	\$ 512.40
8/31/2017	Prommel, Patrick	Review notes from meetings with R. Guerra (PR - Asst Secretary of Central Accounting) to identify key issues to be resolved / investigated in the upcoming week related to system access for the GPR PeopleSoft IT Assessment.	\$ 366.00	0.9	\$ 329.40
8/31/2017	Soran, Vlad	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) , S. Sundaram, P. Prommel (Deloitte) to discuss progress, status for the PeopleSoft assessment track.	\$ 546.00	1.3	\$ 709.80
8/31/2017	Soran, Vlad	Review the GPR procurement IT system migration (specifically related to ASG - PR's General Services Administration) to understand potential impacts on the larger PeopleSoft IT assessment.	\$ 546.00	1.2	\$ 655.20
8/31/2017	Soran, Vlad	Review technical requirements for the PeopleSoft assessment track to prepare for the technical requirements workshops.	\$ 546.00	1.2	\$ 655.20
8/31/2017	Soran, Vlad	Prepare presentation for PeopleSoft Accounting System (PRIFAS) assessment kick-off meeting to outline key milestone dates and points-of-contact within GPR that will be involved in process.	\$ 546.00	2.4	\$ 1,310.40

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***GPR Modified Accrual Accounting Migration***

Date	Professional	Description	Rate	Hours	Fees
8/31/2017	Soran, Vlad	Prepare project plan for the PeopleSoft Assessment to outline and prioritize the key functional needs to be addressed, and key areas where agency outreach will be needed to obtain additional information on data flow to the Dept. of Treasury (Hacienda).	\$ 546.00	2.4	\$ 1,310.40
8/31/2017	Sundaram, Swami	Prepare analysis of 'Workshop Master Schedule' to identify dates, timings, persons, agenda for the workshop presentation in preparation of the 90 day requirements workshops.	\$ 507.00	1.1	\$ 557.70
8/31/2017	Sundaram, Swami	Update analysis of 'GPR Requirements Workshop Purchasing Reporting' kick-off presentation based on availability of identified participants, scheduled the modules sequentially to provide coverage to all modules.	\$ 507.00	1.2	\$ 608.40
8/31/2017	Sundaram, Swami	Prepare analysis of weekly updates on follow-up action items, workshop presentations for the Record-to-Report track (Chart of Accounts, Commitment Controls, Journal Entry Processing, and Reporting) in preparation for weekly meeting with R. Guerra (PR - Asst Secretary of Central Accounting).	\$ 507.00	0.3	\$ 152.10
8/31/2017	Sundaram, Swami	Meet with V. Soran, P. Prommel (Deloitte) with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss weekly updates, identify follow-up action items, walk through the workshop presentations for the Record to Report track - COA/Commitment Control/Journal Processing/Reporting.	\$ 507.00	1.2	\$ 608.40
8/31/2017	Sundaram, Swami	Update analysis of 'Workshop Master Schedule' based on sequential meeting schedule; including 6 weeks of meetings with dates, timings, participants, agenda for the workshop presentation.	\$ 507.00	1.5	\$ 760.50
8/31/2017	Young, Chris	Meet with V. Soran (Deloitte) to discuss procurement system project to identify savings opportunities within the GPR contracting process.	\$ 621.00	1.2	\$ 745.20

**TOTAL AUGUST STATEMENT PERIOD - GPR MODIFIED ACCRUAL ACCOUNTING  
MIGRATION**

**582.6 \$ 273,156.00**

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***Monthly Fee Statement / Support Schedules***

Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Blair, Kirk	Review of draft Interim Compensation Order to understand billing procedures in relation to the timing of submissions of monthly fee statements, and the filing of Interim Fee Applications.	\$ 621.00	1.2	\$ 745.20
8/3/2017	Nguyen, Phuong	Perform analysis to reconcile invoice in preparation for June 2017 fee application filing per request of O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	0.4	\$ 171.60
8/7/2017	Lew, Matt	Draft email to T. Hurley (Deloitte) to provide update as of Aug-6 on the compilation of time detail for all professionals that charged time to be included in first fee statement (May - June 2017).	\$ 546.00	0.4	\$ 218.40
8/7/2017	Lew, Matt	Call with P. Nguyen (Deloitte), R. Cortez (Deloitte) to discuss the compilation process for first monthly fee statement to be filed in September to cover period May 1 - June 30.	\$ 546.00	0.4	\$ 218.40
8/9/2017	Nguyen, Phuong	Meet with R. Pereira, H. Price (both Deloitte) to discuss reconciliation of June billable hours for each workstream in order to present in fee application.	\$ 429.00	0.4	\$ 171.60
8/11/2017	Nguyen, Phuong	Review analysis of May 2017 fee application to identify total billable hours per request of O. Rodriguez (PR - Asst Secretary of Central Accounting).	\$ 429.00	1.4	\$ 600.60
8/15/2017	Gutierrez, Dalia	Revise May expenses per feedback received from R. Cortez (Cortez) in preparation for monthly fee statement.	\$ 255.00	1.9	\$ 484.50
8/15/2017	Gutierrez, Dalia	Prepare updated May expense detail exhibit for R. Young (Deloitte) review in preparation for May monthly fee statement filing.	\$ 255.00	2.0	\$ 510.00
8/15/2017	Gutierrez, Dalia	Prepare May expense detail exhibit for R. Young (Deloitte) review in preparation for May fee statement filing.	\$ 255.00	2.9	\$ 739.50
8/16/2017	Gutierrez, Dalia	Review June fee detail provided by team to add to the June Master list in preparation for the monthly fee application.	\$ 255.00	1.0	\$ 255.00
8/17/2017	Gutierrez, Dalia	Call regarding confidential information redactions for May fee detail with R. Young, R. Cortez, M. Lew, and C. Abrom (all Deloitte).	\$ 255.00	0.5	\$ 127.50
8/18/2017	Gutierrez, Dalia	Update June master file with fee detail provided by team, in preparation for the monthly fee application.	\$ 255.00	1.6	\$ 408.00
8/20/2017	Lew, Matt	Draft categories of scope with sub-bullet points to be included in May - June fee statement narrative for fees incurred during period (May 3, 2017 - June 30, 2017).	\$ 546.00	2.4	\$ 1,310.40
8/22/2017	Abrom, Carisa	Run report out of internal system to generate time detail for work performed during the period July-1 through July-31 to begin compilation for July Fee Statement.	\$ 255.00	0.4	\$ 102.00
8/22/2017	Gutierrez, Dalia	Review June fee detail provided by team in preparation for the monthly fee application to assess whether any potential confidential information is included.	\$ 255.00	2.7	\$ 688.50
8/22/2017	Gutierrez, Dalia	Review June fee detail provided by team in preparation for the monthly fee application to compare total hours by-person with internal system.	\$ 255.00	2.6	\$ 663.00
8/22/2017	Gutierrez, Dalia	Review additional June fee detail provided by team to identify any potential confidential information included in time entries in preparation for the monthly fee application.	\$ 255.00	2.9	\$ 739.50



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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Monthly Fee Statement / Support Schedules***

Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Lew, Matt	Meet with T. Hurley (Deloitte) to discuss the categories of work performed between May-3 through May-31 that will be included in May fee statement.	\$ 546.00	0.8	\$ 436.80
8/22/2017	Lew, Matt	Call with T. Hurley (Deloitte), J. Spina (O'Melveny & Myers) to discuss filing procedures for first fee statement upon entry of interim compensation order.	\$ 546.00	0.4	\$ 218.40
8/22/2017	Lew, Matt	Call with T. Hurley, K. Blair (Deloitte) to discuss prospective filing dates for monthly fee statements including the requisite time and expense detail to be included in exhibits.	\$ 546.00	0.6	\$ 327.60
8/22/2017	Lew, Matt	Review finalized compensation order entered into docket on Aug-23 to identify any changes with previous drafts, understand key requirements for filing monthly fee statement, interim fee applications.	\$ 546.00	1.1	\$ 600.60
8/23/2017	Gutierrez, Dalia	Review June fee detail received from engagement team in preparation of June Fee Statement.	\$ 255.00	2.9	\$ 739.50
8/23/2017	Kennedy, Cade	Review narrative of work performed for the Cost Management and FY17 Executive Order work streams in May and June for first combined monthly fee statement covering May-3 through June-30.	\$ 546.00	0.3	\$ 163.80
8/23/2017	Lew, Matt	Meet with J. Steinway (Deloitte) to discuss the application of the agreed-upon 'rate cap' with client in order to apply discount to May fee statement period (May 1 - May 31).	\$ 546.00	0.7	\$ 382.20
8/23/2017	Pizzo, Chris	Draft the budget work stream scope of services in order to include in the Deloitte fee application.	\$ 546.00	0.6	\$ 327.60
8/24/2017	Gutierrez, Dalia	Review June fee detail received from engagement team in preparation of June Fee Statement.	\$ 255.00	2.9	\$ 739.50
8/24/2017	Gutierrez, Dalia	Review June fee detail received from engagement team in preparation of June Fee Statement.	\$ 255.00	2.4	\$ 612.00
8/24/2017	Gutierrez, Dalia	Review June fee detail received from engagement team in preparation of June Fee Statement.	\$ 255.00	1.9	\$ 484.50
8/24/2017	Lew, Matt	Review Exhibit A of May fee statement detail (time entries by category, date, professional) with respect to fee categories applied.	\$ 546.00	1.4	\$ 764.40
8/24/2017	Lew, Matt	Prepare draft of descriptions of the 7 categories of work performed to be included in May fee statement covering period May 3 - May 31.	\$ 546.00	2.7	\$ 1,474.20
8/24/2017	Lew, Matt	Prepare draft of May fee statement detail for period May 3 - May 31 broken out by category, work date, professional.	\$ 546.00	1.4	\$ 764.40
8/24/2017	Nguyen, Phuong	Prepare analysis of fees by category to identify all hours related to FY18 budget, supporting transformation initiatives, analyzing cost reductions, implementing revenue initiatives to include in May fee application process.	\$ 429.00	2.9	\$ 1,244.10
8/24/2017	Nguyen, Phuong	Update analysis of billable amount by professional, categories to help assess total adjustment of fees for May 2017 fee application.	\$ 429.00	2.3	\$ 986.70
8/24/2017	Nguyen, Phuong	Prepare analysis of fees by professional, rate, hours to assess total amount of hours, fees in order to include in May 2017 fee application.	\$ 429.00	0.8	\$ 343.20

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**Monthly Fee Statement / Support Schedules**

Date	Professional	Description	Rate	Hours	Fees
8/24/2017	Steinway, Jon	Call with D. Garcia (Deloitte) to discuss methodology used to identify date when threshold for fee discount was reached to apply to fees incurred for the May Fee Statement covering the period May-3 through May-31.	\$ 366.00	0.8	\$ 292.80
8/24/2017	Steinway, Jon	Participate in follow-up call with D. Garcia (Deloitte) to discuss the calculation of the amount of the retainer outstanding as of May-3 to reduce fees incurred for the May Statement period (May 3 - May 31).	\$ 366.00	0.3	\$ 109.80
8/24/2017	Steinway, Jon	Meet with M. Lew (Deloitte) to discuss application of the discount (including methodology for assessing when the threshold was reached for agreed-upon discount) and amount of retainer to offset fees for the May Fee Statement period (May-3 through May-31).	\$ 366.00	0.7	\$ 256.20
8/25/2017	Lew, Matt	Call with D. Garces-Lopez (Deloitte) to understand billings to-date to client in order to identify amount of remaining retainer to be included in May fee statement.	\$ 546.00	0.7	\$ 382.20
8/25/2017	Steinway, Jon	Review email from M. Lew (Deloitte) outlining application of discount to fees incurred between May-3 and May-31 to assess whether it is consistent with FY17 contract with GPR and subsequent amendment.	\$ 366.00	0.2	\$ 73.20
8/28/2017	Abrom, Carisa	Update consolidated file of expenses for the period May-3 through May-31 based on review by R. Cortez (Deloitte).	\$ 255.00	1.0	\$ 255.00
8/28/2017	Lew, Matt	Prepare draft of schedule of 'Fees Summarized by Category' for the period May-3 through May-31 for inclusion in May Fee Statement.	\$ 546.00	1.4	\$ 764.40
8/28/2017	Lew, Matt	Prepare draft schedule of 'Fees Summarized by Professional' for the period May-3 through May-31 for inclusion in May Fee Statement.	\$ 546.00	1.6	\$ 873.60
8/28/2017	Lew, Matt	Call with D. Garces-Lopez (Deloitte) and J. Carroll (Deloitte) to walk-through application of discount for May fees based on agreement with GPR (client).	\$ 546.00	0.9	\$ 491.40
8/28/2017	Lew, Matt	Update May-2017 Fee Statement narrative to incorporate changes to category descriptions provided by T. Hurley (Deloitte) and C. Young (Deloitte).	\$ 546.00	1.2	\$ 655.20
8/28/2017	Steinway, Jon	Meet with M. Lew (Deloitte) to discuss the methodology for application of the agreed-upon discount with the GPR as described in the FY17 contract for fees incurred between May-3 through May-31.	\$ 366.00	0.3	\$ 109.80
8/29/2017	Lew, Matt	Update May-2017 Fee Statement narrative for updates to category descriptions provided by R. Cortez (Deloitte) related to the Accounts Payable and Contracts category work stream.	\$ 546.00	0.4	\$ 218.40
8/29/2017	Lew, Matt	Review initial calculation of remaining retainer to be applied against May fees based on comparing retainer application against unpaid invoices prior to May-3.	\$ 546.00	0.8	\$ 436.80
8/29/2017	Lew, Matt	Call with K. Blair, R. Cortez, T. Hurley (Deloitte) to walk-through calculation of discount being applied to May fees in accordance with FY17, as amended.	\$ 546.00	0.6	\$ 327.60
8/29/2017	Lew, Matt	Prepare May-2017 fee package for review with O. Rodriguez (PR - Asst Secretary of Central Accounting), including updated summaries of 'fees by category', 'fees by professional', detailed time entries by day.	\$ 546.00	1.7	\$ 928.20

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Monthly Fee Statement / Support Schedules***

Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Lew, Matt	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting), R. Cortez and T. Hurley (Deloitte) to discuss the GPR review process for Deloitte's May-2017 (May 3 - May 31) fees prior to submitting fee statement.	\$ 546.00	0.4	\$ 218.40
8/29/2017	Lew, Matt	Prepare file of Deloitte's May-2017 (May 3 - May-31) fee detail for Hacienda, Fortaleza, OMB based on fee description categories per request of O. Rodriguez (PR - Asst Secretary of Central Accounting) for review by respective GPR client leadership.	\$ 546.00	1.2	\$ 655.20
8/30/2017	Lew, Matt	Prepare final draft of May fee statement with updates to summary tables for review by R. Young (Deloitte).	\$ 546.00	1.1	\$ 600.60
8/30/2017	Lew, Matt	Call with J. Spina (O'Melveny) to discuss procedures for filing, format of May Fee Statement.	\$ 546.00	0.3	\$ 163.80
8/30/2017	Lew, Matt	Call with R. Young (Deloitte) to discuss discount calculation applied to May fees, amount of retainer remaining after application against pre-petition fees / expenses.	\$ 546.00	0.6	\$ 327.60
8/30/2017	Lew, Matt	Review 'Guidelines for Reviewing Applications for Compensation & Reimbursement of Expenses - U.S.C. 330' to assess additional potential requirements that will need to be included with May fee statement per Section 2M of the Interim Compensation Order.	\$ 546.00	1.2	\$ 655.20
8/30/2017	Lew, Matt	Prepare detailed reconciliation of billed, unbilled fees, expenses to assess retainer amount remaining as of the petition date (May-3) to be applied against May fees.	\$ 546.00	1.7	\$ 928.20
8/31/2017	Lew, Matt	Review proposed changes from R. Young (Deloitte) related to summary of agreed-upon discount to be incorporated into May Fee Statement.	\$ 546.00	1.1	\$ 600.60

**TOTAL AUGUST STATEMENT PERIOD - MONTHLY FEE STATEMENT / SUPPORT SCHEDULES**

**71.4 \$ 29,087.40**

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Blair, Kirk	Reviewed projected scope for go-forward work related to PeopleSoft Information Technology (IT) Assessment and Government Right-Sizing Transformation Initiatives to assess resourcing needs.	\$ 621.00	0.4	\$ 248.40
8/2/2017	Blair, Kirk	Met with R. Cortez (Deloitte) to discuss engagement alignment of resources and scope of work to identify savings within the contracting processes at the agency level in relation to allocated budget.	\$ 621.00	0.8	\$ 496.80
8/2/2017	Blair, Kirk	Review PROMESA 2017 annual report to identify key issues that the Board will be focused on in FY18, specifically in relation to increased transparency of financial reporting.	\$ 621.00	0.7	\$ 434.70
8/3/2017	Blair, Kirk	Prepare outline of key points identified in review of PROMESA 2017 annual report to assist work streams with understanding the key requirements that will be needed to show the progress desired in relation to Budget management and cost containment.	\$ 621.00	1.1	\$ 683.10
8/3/2017	Doyle, John	Review materials related to confidential cost savings initiative, FY18 GPR budget reconciliation prepared for weekly update for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 585.00	0.6	\$ 351.00
8/3/2017	Marquez, Harry	Meeting with F. Pares (PR - Asst Secretary of Internal Revenue Tax Policy), J. Vazquez, R. Ferraro (Deloitte) to review latest updates related to the confidential cost savings initiative, tax revenue initiatives.	\$ 546.00	1.6	\$ 873.60
8/3/2017	Steinway, Jon	Prepare draft of presentation summarizing milestones, issues identified and recommendations specifically related to status of revenue implementations, the analysis of the contingent confidential cost savings initiative and progress being made on budget-to-actual reporting for the week-ending Aug-5 for submission to R. Maldonado (PR - Treasury Secretary, CFO).	\$ 366.00	2.7	\$ 988.20
8/3/2017	Steinway, Jon	Update workstream status presentation for the week-ending Aug-5 with additional information received related to the planned assessment related to the GPR Information Technology (IT) infrastructure to support modified accrual accounting and other initiatives.	\$ 366.00	2.1	\$ 768.60
8/3/2017	Steinway, Jon	Call with J. Doyle (Deloitte) to discuss key takeaways and next steps based on discussions from weekly Hacienda leadership meeting, specifically related to reporting materials related to the budget and tax revenue initiatives for the Aug-12 reporting package to be submitted to the PROMESA Oversight Board.	\$ 366.00	0.3	\$ 109.80
8/3/2017	Steinway, Jon	Draft email to C. Perez (PR - Chief of Staff for Secretary of Treasury) to discuss documents related to the FY18 GPR Budget and Tax Revenue Initiatives scorecard to be included in the Aug-12 bi-weekly reporting package for the PROMESA Oversight Board.	\$ 366.00	0.3	\$ 109.80
8/4/2017	Blair, Kirk	Review updated resource allocation given updated budget estimates related to the Modified Accrual Migration, broader PeopleSoft IT assessment, and additional work related to identifying cost savings in the procurement process.	\$ 621.00	0.8	\$ 496.80

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
8/4/2017	Blair, Kirk	Review current status of University of Puerto Rico (UPR) related to potential accreditation issues arising from debt burden in preparation for discussion with T. Hurley (Deloitte), A. Shrestha (Deloitte), and S. Uhland (O'Melveny).	\$ 621.00	0.9	\$ 558.90
8/4/2017	Steinway, Jon	Draft email to Hacienda Leadership team (R. Maldonado - PR Secretary of Treasury, CFO); C. Perez (PR - Chief of Staff for Secretary of Treasury), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), F. Pena (PR - Asst Secretary of Treasury Area), O. Rodriguez (PR - Asst Secretary of Central Accounting), E. Rios (PR - Asst Secretary of Economic Affairs)) in order to outline the key objectives and responsibilities in order to prepare the Aug-12 Bi-Weekly PROMESA Oversight Board reporting package (budget-to-actual, tax revenue initiatives, government right-sizing transformation progress).	\$ 366.00	0.4	\$ 146.40
8/4/2017	Steinway, Jon	Drafted email to M. Morales (BDO) requesting update on status of Financial Statement material, including agency and component unit audit status, to include as part of the Aug-12 Bi-Weekly reporting package for the PROMESA Oversight Board.	\$ 366.00	0.2	\$ 73.20
8/5/2017	Steinway, Jon	Draft email in response to inquiry from T. Hurley (Deloitte) requesting status of the information being requested from outside consultants (BDO and Conway MacKenzie facilitated through F. Pena - PR Asst Secretary of Treasury Area) for the Aug-7 meeting with Hacienda Leadership team (R. Maldonado - PR Secretary of Treasury, CFO) to review as part of the Aug-12 PROMESA Oversight Bi-Weekly Board Reporting Package.	\$ 366.00	0.3	\$ 109.80
8/6/2017	Steinway, Jon	Reviewed latest weekly cash flow report provided by F. Pena (PR - Asst Secretary of Treasury Area) to understand key changes from prior period July-29 to current reporting period to incorporate into the Aug-12 Bi-Weekly Reporting Package for the PROMESA Oversight Board.	\$ 366.00	1.2	\$ 439.20
8/6/2017	Steinway, Jon	Update the Aug-12 Bi-Weekly Reporting Package for the PROMESA Oversight Board to highlight key changes identified in the section related to the FY18 Tax Revenue Enhancement Initiatives section including new tax collection figures	\$ 366.00	0.6	\$ 219.60
8/7/2017	Cortez, Berto	Update cost reduction slide to include next steps related to assessing the remediation process for correcting vacation balances for Dept. of Education employees for inclusion in Aug-9 status presentation for R. Maldonado (PR - Secretary of Treasury, CFO)	\$ 585.00	0.3	\$ 175.50
8/7/2017	Doyle, John	Review July budget-to-actual report summarized for agencies by OMB to assess data included.	\$ 585.00	0.5	\$ 292.50
8/7/2017	Harris, Andy	Reviewed status presentation for week of Aug-7 to identify key milestones completed for the week related to workstreams, specifically progress made on budget-to-actual reporting, and potential additional tax revenue initiatives prior to submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.8	\$ 496.80

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
8/7/2017	Hurley, Timothy	Participate in call with S. Uhland, S. Pak (O'Melveny), J. Doyle, A. Shrestha, C. Vitters (Deloitte) to discuss University of Puerto Rico (UPR) accreditation impact on Federal Funding.	\$ 621.00	0.2	\$ 124.20
8/7/2017	Marquez, Harry	Review presentation highlighting the current status of the FY18 tax revenue initiatives, the overarching corporate tax reform being implemented by Hacienda, including key milestones reached for the PROMESA Oversight Board.	\$ 546.00	1.7	\$ 928.20
8/7/2017	Soran, Vlad	Meet with S. Sundaram (Deloitte) to discuss feedback from meeting with the Dept. of Education/Health Agency follow-up/Hacienda (IRS) flow follow-up/Current/Intermediate/Future state architecture/ Interface Requests/Unrecorded invoice modification.	\$ 546.00	0.4	\$ 218.40
8/7/2017	Steinway, Jon	Prepare summary of key topics for discussion with Hacienda Leadership (R. Maldonado - PR Secretary of Treasury, CFO) with focus on IT enhancement initiatives, Treasury Management and Tax Reform issues as detailed in the Aug-12 Bi-Weekly Reporting Package to be submitted to the PROMESA Oversight Board.	\$ 366.00	1.4	\$ 512.40
8/7/2017	Steinway, Jon	Draft additional commentary to slide in Aug-12 Bi-Weekly reporting package for the PROMESA Oversight Board regarding cash reporting and liquidity achievement to further align with the Board's requests.	\$ 366.00	0.9	\$ 329.40
8/7/2017	Steinway, Jon	Draft a concise reporting package template to meet new requirements, including streamlined executive summary and project timelines related to key workstreams (Tax Reform, Revenue Enhancement, Financial Reporting) as discussed with C. Perez (PR - Chief of Staff for Secretary of Treasury).	\$ 366.00	1.6	\$ 585.60
8/8/2017	Hurley, Timothy	Call with A. Clark, J. Doyle (Deloitte), J. Mattei (AAFAF), S. Uhland (O'Melveny) to discuss University of Puerto Rico (UPR) accreditation impact on federal funds and fiscal plan.	\$ 621.00	0.6	\$ 372.60
8/8/2017	Marquez, Harry	Review presentation of prospective additional revenue measures to be added to overall GPR tax reform to generate an additional \$220 million to avoid certain contingency plans.	\$ 546.00	1.5	\$ 819.00
8/8/2017	Steinway, Jon	Meet with C. Perez (PR - Chief of Staff for Secretary of Treasury), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue & Tax Policy), and T. Hurley (Deloitte) to discuss assessment for Modified Accrual Accounting migration, and year-to-date tobacco revenue initiative collections as part of overall update for the upcoming PROMESA Oversight Board Meeting.	\$ 366.00	0.6	\$ 219.60
8/8/2017	Steinway, Jon	Prepare summary of key achievements since beginning of Fiscal Year (July-1) related to cash reporting, modified accrual accounting assessment, and tax revenue enhancement initiatives for the Aug-12 Bi-Weekly Reporting Package for the PROMESA Oversight Board.	\$ 366.00	2.2	\$ 805.20

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
8/8/2017	Steinway, Jon	Meet with T. Hurley (Deloitte) to discuss key objectives for upcoming meeting with R. Maldonado (PR - Secretary of Treasury, CFO) in order to show key progress made on workstreams in comparison with budget, and seek feedback on next steps.	\$ 366.00	0.4	\$ 146.40
8/9/2017	Kennedy, Cade	Review draft work plan tasks provided by J. Velez (Deloitte) to support agency level review to identify addressable contract savings in support of cost management initiative.	\$ 546.00	1.1	\$ 600.60
8/9/2017	Soran, Vlad	Meet with C. Young to discuss the documentation related to the Hacienda Information Technology ("HITT") & PeopleSoft Assessments per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	0.8	\$ 436.80
8/10/2017	Soran, Vlad	Review Current State applications system diagram to identify system dependencies between other Agencies & PRIFAS/ Hacienda for Financials data flows.	\$ 546.00	1.7	\$ 928.20
8/10/2017	Steinway, Jon	Prepare weekly operational summary to show staffing budget-to-actual spend by workstream through Aug-12, including additions for Hacienda Information Technology assessment for R. Maldonado (PR - Secretary of Treasury, CFO) to assess progress.	\$ 366.00	1.6	\$ 585.60
8/11/2017	Cortez, Berto	Review contract management work plan to add savings initiatives by agency based on feedback from J. Aponte (Hacienda).	\$ 585.00	1.4	\$ 819.00
8/12/2017	Doyle, John	Review information compiled by J. Gabb (Deloitte) related to previous fiscal year budgets in response to request from J. Marrero (OMB - Director).	\$ 585.00	1.1	\$ 643.50
8/14/2017	Cortez, Berto	Revise contract management initiative work plan to include agency level feedback from J. Aponte (Hacienda).	\$ 585.00	0.9	\$ 526.50
8/14/2017	Kennedy, Cade	Update contract management detailed work plan to align with proposal materials for agency rollout to support cost management initiatives.	\$ 546.00	0.4	\$ 218.40
8/14/2017	Marquez, Harry	Review revenue initiatives deck outlining progress related to the correspondence audit revenue initiative, the prospective initiatives to generate additional tax revenue in preparation for status meeting with R. Maldonado (PR - Secretary of Treasury, CFO) for week-ending Aug-19.	\$ 546.00	1.1	\$ 600.60
8/14/2017	Young, Chris	Meet with V. Soran (Deloitte) and R. Guerra (PR - Asst Secretary of Central Accounting) to discuss points of discussion for call with E&Y related to inquiries on plan / progress to modernize, remedy financial reporting systems for GPR.	\$ 621.00	1.0	\$ 621.00
8/15/2017	Doyle, John	Prepare for meeting with Conway MacKenzie by reviewing latest version of Fiscal Plan to FY18 Budget reconciliation to identify key variances.	\$ 585.00	1.3	\$ 760.50
8/15/2017	Hurley, Timothy	Meet with J. Doyle, C. Pizzo, V. Soran (all Deloitte) to discuss request from OMB (J. Marrero) to see a "visual" outlining the information flow between the agencies and Hacienda to support PROMESA reporting requirements.	\$ 621.00	1.3	\$ 807.30
8/15/2017	Hurley, Timothy	Meeting to review workplan for Budget to Actual, Zero Based Budgeting with J. Doyle, C. Pizzo (Deloitte).	\$ 621.00	0.7	\$ 434.70



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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Kennedy, Cade	Develop contract management process work plan to capture addressable savings by agency as part of new contract management work stream supported by R. Maldonado (PR - Secretary of Treasury).	\$ 546.00	2.8	\$ 1,528.80
8/15/2017	Marquez, Harry	Review revenue initiatives status update presentation for week-ending Aug-13 outlining key milestones achieved, upcoming work to be performed related to the analysis of the incremental tax revenue streams prior to submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.0	\$ 546.00
8/16/2017	Soran, Vlad	Discuss with R. Guerra ( Hacienda Undersecretary) coordination scheduling activities of the PeopleSoft assessment between Deloitte & Virtus Consulting	\$ 546.00	1.6	\$ 873.60
8/16/2017	Young, Chris	Meet with M. Quails (Deloitte) to walk-through initial assessment of IT controls gaps within Hacienda's financial processes, monthly close.	\$ 621.00	0.7	\$ 434.70
8/17/2017	Steinway, Jon	Draft email to M. Morales (BDO) to request milestone information related to financial reporting, specifically the status of financial statements for PREPA and GDB (PR Government Development Bank) for inclusion in the Aug-26 Bi-Weekly reporting package for the PROMESA Oversight Board.	\$ 366.00	0.6	\$ 219.60
8/18/2017	Steinway, Jon	Prepare Aug-18 weekly engagement financial and operational summary to highlight ongoing efforts to facilitate the deployment communication protocols for the tax reform initiatives, continued responses to inquiries related to reconciliation of the FY18 Budget to the Fiscal Plan, and the consolidation efforts within the right-sizing transformation initiatives for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	1.6	\$ 585.60
8/18/2017	Steinway, Jon	Meet with T. Hurley, K. Blair and A. Harris (all Deloitte) to discuss outline of work plan to summarize the resourcing needs, key tactical objectives, and milestones for the Hacienda Information Technology Transformation assessment per the request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	0.6	\$ 219.60
8/20/2017	Steinway, Jon	Review analysis prepared by F. Pena (PR - Asst Secretary of Treasury Area) and O. Rodriguez (PR - Asst Secretary of Central Accounting) to assess changes in liquidity, and latest status of preparation of Financial Statements as of Aug-18 for presentation to the PROMESA Oversight Board.	\$ 366.00	2.8	\$ 1,024.80
8/21/2017	Steinway, Jon	Prepare outline of key topics for discussion, including communication standards for FY18 revenue enhancement initiatives related to individual and corporate taxpayer notices, prospective additional revenue enhancement initiatives to avoid contingent confidential cost savings initiative, and protocols established for FY18 budget transfers prior to meeting with Hacienda leadership team (R. Maldonado - PR Secretary of Treasury, CFO).	\$ 366.00	1.1	\$ 402.60
8/21/2017	Steinway, Jon	Update Financial Statement Reporting Package summary with latest information provided as of Aug-21 related to the progress of the preparation and issuance dates for the FY15 financial statements for GDB and PREPA to meet the deadlines discussed with the PROMESA Oversight Board.	\$ 366.00	1.1	\$ 402.60

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Steinway, Jon	Update analysis highlighting the Budget-to-Actual reporting process as of Aug-19 to incorporate the key milestones in the work plan for the migration to Modified Accrual Accounting reporting as required by the PROMESA Oversight Board.	\$ 366.00	1.4	\$ 512.40
8/21/2017	Young, Chris	Meet with V. Soran, M. Quails (Deloitte) to discuss initial approach to begin IT and PeopleSoft (PRIFAS - GPR Accounting System) assessment activities to schedule and plan meetings to meet deliverable deadlines.	\$ 621.00	1.2	\$ 745.20
8/22/2017	Harris, Andy	Participated in call with C. Vitters (Deloitte), R. Cortez (Deloitte), and A. Shrestha (Deloitte) to discuss potential impact of the GPR fiscal crisis on the University of Puerto Rico's (UPR) accreditation.	\$ 621.00	1.0	\$ 621.00
8/22/2017	Hurley, Timothy	Call with C. Vitters, A. Clark, A. Shrestha (Deloitte), S. Uhland (O'Melveny) to discuss potential impacts to the Fiscal Plan and on the University of Puerto Rico (UPR) due to debt burden, subsequent accreditation issues.	\$ 621.00	0.6	\$ 372.60
8/22/2017	Hurley, Timothy	Meet with J. Sierra (Deloitte) to discuss resource request from O. Rodriguez (PR - Asst Secretary of Central Accounting) to support preparing analyses in response to inquiries from the PROMESA Board and its Advisors (McKinsey and E&Y).	\$ 621.00	0.4	\$ 248.40
8/22/2017	Steinway, Jon	Prepare outline of key items including status of Hacienda daily Revenue Enhancement Initiatives' cash collection, quantification of potential unrecorded liabilities, and Hacienda Information Technology Assessment for discussion with R. Cruz (PR - Undersecretary of Treasury), F. Pena (PR - Asst Secretary of Treasury Area), O. Rodriguez (PR - Asst Secretary of Central Accounting), C. Perez (PR - Chief of Staff for Secretary of Treasury), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), and R. Maldonado (PR - Treasury Secretary, CFO) in advance of Aug-22 meeting with N. Jaresko (Executive Director - PROMESA Oversight Board).	\$ 366.00	0.8	\$ 292.80
8/22/2017	Steinway, Jon	Meet with T. Hurley (Deloitte), E. Ramos (Deloitte), F. Peña (PR - Asst Secretary of Treasury Area), O. Rodriguez (PR - Asst Secretary of Central Accounting), C. Perez (PR - Chief of Staff for Secretary of Treasury) to discuss key updates required related to prospective additional tax revenue initiatives, and enhancements to budget-to-actual reporting for inclusion in Aug-26 bi-weekly reporting package for N. Jaresko (Executive Director - PROMESA Oversight Board).	\$ 366.00	0.6	\$ 219.60
8/22/2017	Steinway, Jon	Update cash reporting analysis to include Weekly Cash Reporting and TSA (Treasury Single Account) Schedules by Agency and Business Unit to provide additional insight for the PROMESA Oversight Board.	\$ 366.00	1.3	\$ 475.80
8/22/2017	Steinway, Jon	Update Financial Statement reporting schedule analysis to include progress made by key entities (GDP - PR Government Development Bank, PREPA) in issuing FY2015 and FY2016 financial statements to address PROMESA Oversight Board request.	\$ 366.00	2.2	\$ 805.20

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***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Young, Chris	Meet with V. Soran (Deloitte) to discuss next steps in planning for the first week, including the resourcing needed, of the IT Strategy and PeopleSoft (PRIFAS - GPR Financial Accounting System) Assessment.	\$ 621.00	1.0	\$ 621.00
8/23/2017	Steinway, Jon	Draft email to in response to inquiry from C. Perez (PR - Chief of Staff for the Secretary of Treasury) to revise presentation format of July Revenue Enhancement collection summary as part of Aug-26 Bi-Weekly reporting package to be provided to N. Jaresko (Executive Director - PROMESA Oversight Board)	\$ 366.00	0.1	\$ 36.60
8/23/2017	Steinway, Jon	Updated Revenue Enhancement Initiatives analysis to include actual collections in July for inclusion in the Aug-26 Bi-Weekly Reporting Package for the PROMESA Oversight Board.	\$ 366.00	0.8	\$ 292.80
8/24/2017	Doyle, John	Review Aug-24 weekly summary outlining work completed related to confidential cost savings initiative, responses to additional budget diligence inquiries from E&Y for R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 585.00	0.4	\$ 234.00
8/28/2017	Cortez, Berto	Call with C. Kennedy (Deloitte) to discuss contract data analysis reports in order to modify with client feedback for re-distribution.	\$ 585.00	0.3	\$ 175.50
8/28/2017	Cortez, Berto	Meet with T. Hurley (Deloitte) to provide update on contract management work stream, including Police department analysis, in preparation for meeting with M. Gonzales (AAFAF).	\$ 585.00	0.3	\$ 175.50
8/28/2017	Young, Chris	Review summary analysis of consolidation efforts within the right-sizing transformation initiatives to better understand options to create more efficient transparency of efforts.	\$ 621.00	0.8	\$ 496.80
8/29/2017	Cortez, Berto	Provide comments on contract data collection template prepared for contract data collection prior to distribution to agencies.	\$ 585.00	0.4	\$ 234.00
8/29/2017	Steinway, Jon	Prepare weekly operational summary to show staffing budget-to-actual spend by workstream through Aug-19 for R. Maldonado (PR - Secretary of Treasury, CFO) to assess re-calibration based on results achieved to-date.	\$ 366.00	3.3	\$ 1,207.80
8/29/2017	Steinway, Jon	Prepare analysis showing the necessary resource support by functional expertise required to support the Hacienda Information Technology Transformation (including PRIFAS - PeopleSoft applications) assessment per request of R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 366.00	3.2	\$ 1,171.20
8/29/2017	Steinway, Jon	Meet with J. Sierra (Deloitte) to discuss support needed to assist O. Rodriguez (PR - Asst Secretary of Central Accounting) with timely compilation of the requisite financial information for reporting to the PROMESA Oversight Board.	\$ 366.00	1.1	\$ 402.60
8/29/2017	Young, Chris	Review project plan for the IT / PeopleSoft (PRIFAS) system assessments to adequately onboard staff, understand key points of client interface that will be needed.	\$ 621.00	1.5	\$ 931.50

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Plan, Supervise and Review***

Date	Professional	Description	Rate	Hours	Fees
8/30/2017	Steinway, Jon	Review Aug-26 Bi-Weekly Reporting Package submitted to the PROMESA Oversight Board report to identify key initiatives underway, specifically related to cost reduction strategies for contracts management, that were not included.	\$ 366.00	3.1	\$ 1,134.60
8/31/2017	Harris, Andy	Meet with T. Hurley (Deloitte) to discuss status of the 30-day Hacienda Information Technology (IT) infrastructure assessment and migration presented to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.5	\$ 310.50
8/31/2017	Young, Chris	Meet with R. Ferraro (Deloitte) to discuss refocusing current efforts related to the right-sizing initiatives for the Familia (Family agencies), DDEC (Economic Development) entities to focus on finding additional cost reduction opportunities.	\$ 621.00	0.5	\$ 310.50
<b>TOTAL AUGUST STATEMENT PERIOD - PLAN, SUPERVISE AND REVIEW</b>				<b>83.2</b>	<b>\$ 39,382.20</b>

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Badr, Yasmin	Assign Project Central access privileges for task ownership, visibility, to enable them to provide weekly status updates/reports based on discussions with M. Canino (Dept. of Safety), Y. Diaz (Dept. of Economic Development), M. Santos (Dept. of Family) after 7/17-7/21 trainings.	\$ 366.00	1.8	\$ 658.80
8/1/2017	Badr, Yasmin	Prepare analysis showing status of activities related to the voluntary mobilization application process for the Department of Safety to escalate risks, issues, that may impact timely execution of employee mobilization to I. Garcia (Fortaleza).	\$ 366.00	1.7	\$ 622.20
8/1/2017	Badr, Yasmin	Draft e-mail to Y. Diaz (Dept. of Economic Development) requesting additional information on the design, planning of the budget to compare against OMB suggested budget, reported cost savings.	\$ 366.00	0.2	\$ 73.20
8/1/2017	Badr, Yasmin	Prepare analysis outlining the Administration of Human Resources & Legal Affairs' achievements, upcoming activities related to mobilizing 100 employees to the Hacienda building to obtain cost savings for I. Garcia's (Fortaleza) review.	\$ 366.00	1.2	\$ 439.20
8/1/2017	Badr, Yasmin	Meet with D. Saran, R. Ferraro, J. Wheelock, D. Carey (Deloitte) to develop a pilot strategy for communications plan to facilitate cohesive transformation execution.	\$ 366.00	2.1	\$ 768.60
8/1/2017	Badr, Yasmin	Prepare analysis outlining the Department of Family's progress on moving resources to integrated facility savings in order to assess feasibility of realizing cost savings target.	\$ 366.00	1.2	\$ 439.20
8/1/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to develop strategy for stakeholder engagement, accountability in the Department of Family as well as identify points of contact who will be responsible for updating the Project Central weekly.	\$ 366.00	1.1	\$ 402.60
8/1/2017	Carey, Diana	Meet with Dept. of Public Safety (DPS) Executive Committee, M. Canino (Fortaleza), to discuss issues, next steps related to progress on Policia, Emergency Medical Services (CEM), Emergency Management Services (AMEAD) transformation efforts.	\$ 507.00	2.9	\$ 1,470.30
8/1/2017	Carey, Diana	Participate in meeting with R. Ferraro, D. Saran, Y. Badr, J. Wheelock (Deloitte) to discuss appropriate next steps to bring transformation agency work plans, budget savings success, communications activities by government leaders closer together.	\$ 507.00	2.1	\$ 1,064.70
8/1/2017	Carey, Diana	Meet with M. Canino (Fortaleza) to discuss potential timeline to conduct nine new business cases identified by the Dept. of Public Safety (DPS) Executive Committee, in order to report estimated cost savings to Fortaleza.	\$ 507.00	0.6	\$ 304.20
8/1/2017	Carey, Diana	Develop a plan with timeline to conduct nine new business cases identified by the Dept. of Public Safety (DPS) Executive Committee, per the request of M. Canino (Fortaleza), in order to report estimated cost savings to Fortaleza.	\$ 507.00	1.7	\$ 861.90

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/1/2017	Carey, Diana	Update the timeline to conduct nine new business cases identified by the Dept. of Public Safety (DPS) Executive Committee, based on feedback on sequence from R. Ferraro, D. Saran (both Deloitte).	\$ 507.00	0.9	\$ 456.30
8/1/2017	Carey, Diana	Draft guidance for Dept. of Public Safety (DPS) business case owners, outlining the process/expectations to complete nine business cases by mid-September.	\$ 507.00	1.3	\$ 659.10
8/1/2017	Saran, Daljeet	Meet with R. Ferraro, Y. Badr, J. Wheelock, D. Carey (Deloitte) to vet/add to communications roadmap milestones for all Government Transformation work streams, evaluate best workstream for initial pilot.	\$ 546.00	2.1	\$ 1,146.60
8/1/2017	Saran, Daljeet	Develop a summary of communication needs for Single Employer agency with linkages back to milestones on agency's workplans.	\$ 546.00	1.7	\$ 928.20
8/1/2017	Saran, Daljeet	Review July 15th agency data provided by Deloitte OBM team to analyze changes to FY18 Transformation Agency budgets related to contracts savings.	\$ 546.00	1.9	\$ 1,037.40
8/1/2017	Saran, Daljeet	Summarize changes to July 15th agency FY18 Transformation Agency budgets related to contracts and facilities savings as emails to respective agencies.	\$ 546.00	0.7	\$ 382.20
8/1/2017	Wheelock, John	Incorporate latest submissions from sub-agencies of the Department of Economic Development into master workbook of Contracts, Facilities, Personnel for identified savings targets.	\$ 429.00	1.1	\$ 471.90
8/1/2017	Wheelock, John	Meet with L. Umpierre, G. Serrano (Tourism Agency) to review entire Contracts, Facilities tabs for reporting to PROMESA the baseline numbers.	\$ 429.00	1.5	\$ 643.50
8/1/2017	Wheelock, John	Update instructions tab on the agency reporting master workbook for tracking of Contracts, Facilities, Personnel for PROMESA reporting.	\$ 429.00	1.3	\$ 557.70
8/1/2017	Wheelock, John	Run pivot table analysis on each Transformation sub-agency budget comparing 2016 to 2017 in order to check with revised projections from Office of Budget Management.	\$ 429.00	0.6	\$ 257.40
8/1/2017	Wheelock, John	Run pivot table analysis on newly updated budgets for each Transformation sub-agency in order to compare to past individual budgets.	\$ 429.00	1.8	\$ 772.20
8/1/2017	Wheelock, John	Meet with M. Canino (liaison to Department of Public Safety) regarding the scheduling of meetings with Transformation sub-agencies on reporting on Contracts, Facilities, Personnel.	\$ 429.00	0.4	\$ 171.60
8/1/2017	Wheelock, John	Check translation on Cost Concepts provided by PROMESA in order to categorize agency contract information.	\$ 429.00	0.9	\$ 386.10
8/1/2017	Wheelock, John	Meet with D. Saran, Y. Badr, R. Ferraro, D. Carey (Deloitte) to vet/add to communications roadmap milestones for all Government Transformation work streams, evaluate best workstream for initial pilot.	\$ 429.00	2.1	\$ 900.90
8/1/2017	Wheelock, John	Reconcile past budgetary changes for Transformation sub-agencies with new budgets confirmed in July in order to create a baseline.	\$ 429.00	2.8	\$ 1,201.20

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Badr, Yasmin	Draft communication to respond to the Secretary of the Department of Family's (G. Andujar) questions on Project Central features, transformation execution updates/reporting expectations to promote stakeholder engagement in driving transformation.	\$ 366.00	0.4	\$ 146.40
8/2/2017	Badr, Yasmin	Prepare Project Central training materials for the Department of Safety to facilitate training session on weekly reporting requirements for the government-wide transition to real-time updates in the system for I. Garcia (Fortaleza) to review.	\$ 366.00	2.1	\$ 768.60
8/2/2017	Badr, Yasmin	Facilitate training for Department of Safety owners, to train Project Central users on making weekly status updates, developing weekly reports for I. Garcia (Fortaleza) to review as part of government transformation tracking.	\$ 366.00	2.1	\$ 768.60
8/2/2017	Badr, Yasmin	Participate as facilitator for one-on-one training session for J. Davila (Dept. of Safety) to demonstrate Project Central features/functionalities to encourage reporting on implementation of cost-savings initiatives.	\$ 366.00	2.2	\$ 805.20
8/2/2017	Badr, Yasmin	Draft communication to R. Pagan (Administration of Human Resources & Legal Affairs) to follow-up on outstanding information related to potential cost savings from creating uniform salary scales to include in deliverable to I. Garcia (Fortaleza).	\$ 366.00	0.4	\$ 146.40
8/2/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to develop interim process for agencies updating Project Central, staggering effective roll-out dates by agency to successful launch of Project Central.	\$ 366.00	1.2	\$ 439.20
8/2/2017	Badr, Yasmin	Respond to communication from R. Pagan (Administration for Human Resources & Legal Affairs) to answer questions about weekly process for updating Project Central.	\$ 366.00	0.3	\$ 109.80
8/2/2017	Carey, Diana	Develop presentation for the Communications Rollout which will be used with the Communications Lead for the incoming Government Transformation lead for GPR to discuss background, purpose, roles/responsibilities.	\$ 507.00	2.6	\$ 1,318.20
8/2/2017	Carey, Diana	Update presentation for the Communications Rollout to include approach/next steps, which will be used with the Communications Lead for Government Transformation (once named).	\$ 507.00	1.9	\$ 963.30
8/2/2017	Carey, Diana	Meet with R. Ferraro (Deloitte) to discuss suggested changes to the Communications Rollout document, which will be used by I. Garcia (Fortaleza) to brief the Governor on suggested roles/responsibilities of the Communications Lead for Government Transformation.	\$ 507.00	0.3	\$ 152.10
8/2/2017	Carey, Diana	Meet with group of Dept. of Safety (DPS) Project Central users to discuss their roles/responsibilities for updating their implementation directly in the system going forward, to provide weekly updates to I. Garcia (Fortaleza).	\$ 507.00	1.8	\$ 912.60



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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Carey, Diana	Facilitate abbreviated training session with J. Davila (Dept. of Public Safety (DPS)) on how to use Project Central to create transparency progress reporting to Fortaleza/Governor on transformation projects related to consolidation of DPS facilities.	\$ 507.00	0.4	\$ 202.80
8/2/2017	Carey, Diana	Meet with R. Cabrera (Fortaleza) to discuss expectations and timeline for the transformation agencies to report weekly progress updates on their implementations in Project Central.	\$ 507.00	0.4	\$ 202.80
8/2/2017	Carey, Diana	Establish a process, based on input from R. Cabrera (Fortaleza), for transformation agencies to input their weekly implementation plan updates directly into Project Central going forward.	\$ 507.00	0.6	\$ 304.20
8/2/2017	Nguyen, Phuong	Prepare analysis of weekly report from budget, revenue initiatives, government right-sizing, cost management work streams to detail issues, milestones, action items for week of 8/03.	\$ 429.00	2.3	\$ 986.70
8/2/2017	Saran, Daljeet	Meet with A. Singh, C. Pizzo, J. Gabb, D. Saran (Deloitte) to discuss status as of Aug-1 to meet deadlines for implementation of budget-to-actual reporting, finance transformation (including timely reporting to Fortaleza leadership on progress), cost reductions related to operational expenses (cancelled contracts, reduced headcount).	\$ 546.00	0.9	\$ 491.40
8/2/2017	Saran, Daljeet	Draft status report for Transformation workstream to share with R. Maldonado (Treasury Secretary) for week ending July 26th.	\$ 546.00	1.5	\$ 819.00
8/2/2017	Saran, Daljeet	Discuss with R Cabrera (GPR) updates related to FOMB June reporting for Transformation agencies (DDEC, DPS, Familia).	\$ 546.00	0.9	\$ 491.40
8/2/2017	Saran, Daljeet	Meet with A. Singh, J. Gabb, E. O'neal, J. Wheelock (Deloitte), to reconcile differences in FY17, FY18 budgets of Transformation sub-agencies in order to understand potential changes implemented by Puerto Rico legislature.	\$ 546.00	0.5	\$ 273.00
8/2/2017	Saran, Daljeet	Review the submission for June data from Comision de Desarrollo Cooperativo (062) for updated information for changes to their facilities footprint.	\$ 546.00	1.7	\$ 928.20
8/2/2017	Saran, Daljeet	Update the contracts information based on July 28th from DDEC sub-agencies.	\$ 546.00	1.1	\$ 600.60
8/2/2017	Vazquez-Rivera, Jose	Participate in Aug-2 weekly status meeting with N. Jaresko (Executive Director - PROMESA Oversight Board) and professionals from AAFAF, Hacienda, OMB, O'Melveny, E&Y, Rothschild and McKinsey to discuss current status of the confidential cost savings initiative, and budget-to-actual reporting.	\$ 585.00	2.0	\$ 1,170.00
8/2/2017	Wheelock, John	Create analysis showing discrepancies between Office of Budget Management numbers, Transformation sub-agency reported numbers in order to create baseline of annual spend.	\$ 429.00	2.2	\$ 943.80
8/2/2017	Wheelock, John	Create visualizations of addressable spend on Contracts with original spend, budgeted spend, remaining spend, open to RFP spend.	\$ 429.00	2.3	\$ 986.70

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/2/2017	Wheelock, John	Review budget calculations for Transformation Agencies with R Ferraro of Deloitte to understand nature of changes to FY18 budget; request analysis of top 20 changes to detect patterns.	\$ 429.00	0.4	\$ 171.60
8/2/2017	Wheelock, John	Reconcile FY17 budgets with FY18 budgets for all Transformation sub-agencies by Contract category.	\$ 429.00	1.4	\$ 600.60
8/3/2017	Badr, Yasmin	Develop training for Administration of Human Resources & Legal Affairs employees to build participants' capacity for transitioning to a streamlined process for making real-time updates for reporting, tracking, flagging issues.	\$ 366.00	2.1	\$ 768.60
8/3/2017	Badr, Yasmin	Identify discrepancies in reported timelines for the Dept. of Human Resource & Legal Affairs activities related to entering a collaborative agreement with the Telecommunications Regulatory Board to meet deadlines/expectations.	\$ 366.00	2.1	\$ 768.60
8/3/2017	Badr, Yasmin	Facilitate working-session with Administration of Human Resources & Legal Affairs employees: R. Pagan, M. Matos, N. Irizarry to address data quality issues pertaining to the development, implementation, regulation of mobility plans.	\$ 366.00	2.3	\$ 841.80
8/3/2017	Badr, Yasmin	Prepare analysis for Integrated Service Centers based on data received from G. Cortes (Integrated Service Centers) for the Bayamon, Aguada sites to evaluate progress to date on identifying space options to benchmark actual progress to date against expected progress.	\$ 366.00	1.7	\$ 622.20
8/3/2017	Badr, Yasmin	Prepare analysis for the Single Employer initiative based on information received from H. Martinez (Dept. of Labor) to assess progress, escalate issues regarding Bomberos, Emergencias Medicas employee mobilization plan execution to I. Garcia (Fortaleza).	\$ 366.00	1.1	\$ 402.60
8/3/2017	Blair, Kirk	Review status of the Transformation Right-Sizing Initiatives to assess the status of the initiatives being executed at the agency-level and the projected savings identified in client analysis.	\$ 621.00	1.3	\$ 807.30
8/3/2017	Carey, Diana	Update the Communications Rollout presentation per feedback from R. Ferraro (Deloitte) to include key stakeholders, which will be used by I. Garcia (Fortaleza - Deputy Secretary for Government) to brief the Governor on suggested roles and responsibilities for the incoming Communications Lead for the Government Transformation.	\$ 507.00	2.4	\$ 1,216.80
8/3/2017	Carey, Diana	Update the Communications Rollout presentation to summarize next steps (in the near-term) which will be used by I. Garcia (Fortaleza - Deputy Secretary for Government) to brief the Governor on suggested roles and responsibilities of the incoming Communications Lead for the Government Transformation.	\$ 507.00	1.9	\$ 963.30
8/3/2017	Carey, Diana	Meet with R. Pagan (Human Resources - OATRH) to discuss roles, responsibilities for updating data inputs related to the rightsizing implementation efforts directly in Project Central going forward to provide weekly updates to I. Garcia (Fortaleza).	\$ 507.00	1.3	\$ 659.10

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Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Carey, Diana	Meet with H. Martinez (Dept. of Labor) to discuss roles, responsibilities for updating the implementation data directly into Project Central going forward to provide weekly updates to I. Garcia (Fortaleza).	\$ 507.00	1.4	\$ 709.80
8/3/2017	Carey, Diana	Draft a summary of issues, next steps related to the Single Employer implementation plan, based on the discussion with H. Martinez (Dept. of Labor).	\$ 507.00	0.4	\$ 202.80
8/3/2017	Doyle, John	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), H. Marquez, R. Ferraro (Deloitte) to review latest updates related to the confidential cost savings initiative, tax revenue initiatives, and consolidation efforts within the government right-sizing transformation initiatives.	\$ 585.00	1.3	\$ 760.50
8/3/2017	Nguyen, Phuong	Update analysis of weekly report based on additional information regarding training completion data for communications on roll-out of Project Central to assess current rate of agency adoption.	\$ 429.00	0.7	\$ 300.30
8/3/2017	Saran, Daljeet	Meet with R. Cabrera (GPR) to discuss progress of Project Central reporting updates with a view towards improving the go-forward weekly cadence for August.	\$ 546.00	0.6	\$ 327.60
8/3/2017	Saran, Daljeet	Update Project Central workplan reporting package Transformation agency (DDEC, DPS, Familia, OATRH, CSI) to show percentage completion of milestones due to date changes resulting from FOMB reporting changes for July submissions.	\$ 546.00	1.1	\$ 600.60
8/3/2017	Saran, Daljeet	Update DPS agency workplan reporting package for August 4th submission to reflect percentage complete due to FOMB reporting changes to July submissions.	\$ 546.00	0.7	\$ 382.20
8/3/2017	Saran, Daljeet	Update DDEC agency workplan reporting package for August 4th submission to reflect percentage complete due to FOMB reporting changes to July submissions.	\$ 546.00	0.6	\$ 327.60
8/3/2017	Saran, Daljeet	Update Familia agency workplan reporting package for August 4th submission to reflect percentage complete due to FOMB reporting changes to July submissions.	\$ 546.00	0.7	\$ 382.20
8/3/2017	Saran, Daljeet	Update Single Employer agency workplan reporting package for August 4th submission to reflect percentage complete due to FOMB reporting changes to July submissions.	\$ 546.00	0.8	\$ 436.80
8/3/2017	Saran, Daljeet	Update CSI agency workplan reporting package for August 4th submission to reflect percentage complete due to FOMB reporting changes to July submissions.	\$ 546.00	0.6	\$ 327.60
8/3/2017	Saran, Daljeet	Update OATRH agency workplan reporting package for August 4th submission to reflect percentage complete due to FOMB reporting changes to July submissions.	\$ 546.00	0.9	\$ 491.40
8/3/2017	Wheelock, John	Create analysis on potential changes to FY18 budgets for Transformation sub-agencies compared to past approval by the Office of Budget Management.	\$ 429.00	1.4	\$ 600.60
8/3/2017	Wheelock, John	Meet with M. Quails to analyze the FY18 budgets for Transformation sub-agencies by concept cost categories in order to present baseline of savings to PROMESA.	\$ 429.00	0.2	\$ 85.80
8/3/2017	Wheelock, John	Run analysis on Transformation sub-agency budgets comparing Office of Budget Management projections to those by the AFAAF fiscal agency.	\$ 429.00	1.4	\$ 600.60

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Date	Professional	Description	Rate	Hours	Fees
8/3/2017	Wheelock, John	Create template for potential business cases that can be replicated across Transformation sub-agencies to capture information on Contracts, Facilities, Personnel, Services.	\$ 429.00	1.7	\$ 729.30
8/4/2017	Badr, Yasmin	Update Project Central interface with information provided H. Martinez (Dept. of Labor) on 8/3 for Single Employer to reflect progress to date, status, for HR transformation activities related to the Port Authority, Land Authority, Tourism Company.	\$ 366.00	1.6	\$ 585.60
8/4/2017	Badr, Yasmin	Update Project Central interface with Dept. of Safety (DPS) updates provided by M. Canino (DPS) on 8/1 for activities related to the consolidation of fire department and police station headquarters to report potential cost savings to I. Garcia (Fortaleza).	\$ 366.00	1.8	\$ 658.80
8/4/2017	Badr, Yasmin	Prepare analysis on the Administration of Human Resources & Legal Affairs progress on assessing the feasibility of mobilizing 100 employees into Hacienda by target date to increase capacity for tax revenue collection.	\$ 366.00	1.8	\$ 658.80
8/4/2017	Badr, Yasmin	Prepare analysis for the Department of Family, benchmarking progress on activities related to moving resources into integrated facilities to save costs.	\$ 366.00	1.9	\$ 695.40
8/4/2017	Badr, Yasmin	Prepare analysis displaying issues, risks, for the Dept. of Economic Development for activities related to identifying headcount considerations required for calculating personnel needs.	\$ 366.00	1.9	\$ 695.40
8/4/2017	Badr, Yasmin	Update Project Central interface with updates provided by G. Cortes (Integrated Service Centers) related to identifying personnel, services capability for San Juan: Capital Center, Toa Baja, Yauco sites.	\$ 366.00	1.7	\$ 622.20
8/4/2017	Carey, Diana	Draft a summary of progress to-date for the business cases for the three transformation agencies to aid discussion on next steps with Fortaleza.	\$ 507.00	0.6	\$ 304.20
8/4/2017	Nguyen, Phuong	Update analysis of revenue initiative workstream into Project Central in order to track progress of corporate, individual tax initiatives.	\$ 429.00	0.9	\$ 386.10
8/4/2017	Saran, Daljeet	Update Project Central workplan reporting package to be distributed to I. Garcia, R. Cabrera, Y. Diaz (Fortaleza/GPR) regarding Transformation agency (DDEC, DPS, Familia, OATRH, CSI) progress for week ending August 5th.	\$ 546.00	1.3	\$ 709.80
8/4/2017	Saran, Daljeet	Review DPS, DDEC, OATRH August 5th agency status report to address risks/issues.	\$ 546.00	2.2	\$ 1,201.20
8/4/2017	Saran, Daljeet	Review Familia, CSI August 5th agency status report to understand recent accomplishments.	\$ 546.00	1.2	\$ 655.20
8/4/2017	Saran, Daljeet	Review Single Employer workplan report to understand the progress to major milestones, percentage complete of tasks.	\$ 546.00	1.3	\$ 709.80
8/6/2017	Ferraro, Rick	Review follow-up items from 8/5 version of Government Transformation Weekly Work Plan Report based on agency entries into the project management system.	\$ 375.38	1.2	\$ 450.45
8/6/2017	Ferraro, Rick	Prepare Guide to Selecting/Appointing Communications Lead for Government Transformation presentation for I. Garcia (Fortaleza).	\$ 375.38	1.3	\$ 487.99

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/6/2017	Ferraro, Rick	Revise draft Mobilization dashboard reflecting feedback from R Cabrera of Fortaleza to identify steps for testing with available data.	\$ 375.38	0.4	\$ 150.15
8/7/2017	Badr, Yasmin	Evaluate the Department of Safety's progress on the identification of properties for integration to asses impact on initial cost savings projections.	\$ 366.00	1.8	\$ 658.80
8/7/2017	Badr, Yasmin	Prepare analysis tracking milestones related to the Dept. of Family's employee mobilization initiatives to evaluate progress to date on HR transformation, impact on potential cost savings.	\$ 366.00	1.9	\$ 695.40
8/7/2017	Badr, Yasmin	Provide feedback on data quality issues with the Dept. of Safety's status updates for 7/31-8/4 for activities related to the budget analysis by department.	\$ 366.00	1.8	\$ 658.80
8/7/2017	Badr, Yasmin	Review data provided by H. Martinez (Dept. of Labor) pertaining to the Single Employer initiative to identify discrepancies in reported timelines for executing Policia, 911, mobilization initiatives.	\$ 366.00	1.8	\$ 658.80
8/7/2017	Badr, Yasmin	Prepare analysis to evaluate progress of the Department of Safety's analysis of accounts receivable, identification of available funds to identify risks, request substantiations for off-track activities.	\$ 366.00	1.9	\$ 695.40
8/7/2017	Carey, Diana	Analyze the integrated service center (CSI) work plan to prepare for the meeting with G. Cortes (Dept. of State) to discuss implementation activities that need further explanation regarding potential delays.	\$ 507.00	0.8	\$ 405.60
8/7/2017	Carey, Diana	Meet with G. Cortes (Dept. of State) to discuss the integrated service center (CSI) implementation activities that need further explanation regarding potential delays.	\$ 507.00	1.3	\$ 659.10
8/7/2017	Carey, Diana	Discuss approach for creating guidance for transformation agencies regarding the enhanced weekly project management reporting process (using Project Central) process with Y. Badr (Deloitte).	\$ 507.00	0.6	\$ 304.20
8/7/2017	Carey, Diana	Develop summary of transformation agency business cases, to incorporate into a deck to guide a discussion with Fortaleza leadership (I. Garcia) around progress, issues, next steps.	\$ 507.00	1.3	\$ 659.10
8/7/2017	Carey, Diana	Draft email to M. Canino (Fortaleza) to follow-up on status of Department of Public Safety (DPS) business case kick-off meetings, request feedback on potential timeline.	\$ 507.00	0.2	\$ 101.40
8/7/2017	Carey, Diana	Review and edit transformation agency business case summary deck, which will be used to discuss progress, issues, next steps with Fortaleza leadership (I. Garcia).	\$ 507.00	0.9	\$ 456.30
8/7/2017	Carey, Diana	Update presentation for the Communications Rollout to include feedback from R. Ferraro (Deloitte) on current roles and responsibilities of the transformation agency leadership.	\$ 507.00	0.7	\$ 354.90
8/7/2017	Carey, Diana	Review the draft Dept. of Public Safety (DPS) business case structure document provided by J. Wheelock (Deloitte).	\$ 507.00	1.2	\$ 608.40
8/7/2017	Ferraro, Rick	Prepare update on Government Transformation progress as of 8/7 for meeting with R Maldonado (Secretary of Hacienda).	\$ 375.38	0.2	\$ 75.08

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/7/2017	Ferraro, Rick	Analyze 8/4 version of weekly project management Work Plan Report to assess progress, including identification of follow up items for discussion with I Garcia (Fortaleza).	\$ 375.38	1.3	\$ 487.99
8/7/2017	Ferraro, Rick	Prepare communications discussion points for meeting with I Garcia (Fortaleza).	\$ 375.38	0.6	\$ 225.23
8/7/2017	Ferraro, Rick	Meet with C Young (Deloitte) to discuss observations from 8/4 work plan report to develop recommendations for action for meeting scheduled with I Garcia (Fortaleza).	\$ 375.38	1.2	\$ 450.45
8/7/2017	Hurley, Timothy	Review status presentation for week of Aug-7 to identify milestones completed for the week related to workstreams (Revenue Initiatives, Government Rightsizing, Budget to Actual reporting) prior to submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.2	\$ 745.20
8/7/2017	Saran, Daljeet	Review business case progress update for I. Garcia, R. Cabrera (Fortaleza) to track status of each Transformation agency in detailing cost savings opportunities related to DPS.	\$ 546.00	2.4	\$ 1,310.40
8/7/2017	Saran, Daljeet	Review FY18 budget savings by concept code reported by Transformation sub-agencies in order to identify potential initiatives to be developed as detailed business cases.	\$ 546.00	2.1	\$ 1,146.60
8/7/2017	Saran, Daljeet	Create dashboard to track mobilization of employees within Transformation sub-agencies in order to identify hotspots of greatest supply vs. greatest need.	\$ 546.00	1.9	\$ 1,037.40
8/7/2017	Steinway, Jon	Review updated template received from C. Perez (PR - Chief of Staff for Secretary of Treasury) to assess the consolidation of updates to be included to facilitate the bi-weekly meetings with the PROMESA Oversight Board	\$ 366.00	0.3	\$ 109.80
8/7/2017	Steinway, Jon	Participate in meeting with E. Ramos, H. Marquez (Deloitte), and C. Perez (PR - Chief of Staff for Secretary of Treasury) to walk through request for a more concise bi-weekly reporting package to summarize updates related to the transformation and reform initiatives for the PROMESA Oversight Board.	\$ 366.00	0.4	\$ 146.40
8/7/2017	Wheelock, John	Create template for business case development among Transformation sub-agencies that can be sent to individual owners in order to gauge addressable spend, estimated savings, future service improvement.	\$ 429.00	1.2	\$ 514.80
8/7/2017	Wheelock, John	Create new business case development deliverable for presentation to I. Garcia, R. Cabrera (Fortaleza) in order to track status of each Transformation agency in detailing cost savings, quality improvement initiatives.	\$ 429.00	2.6	\$ 1,115.40
8/7/2017	Wheelock, John	Analyze FY18 budget savings by concept code reported by Transformation sub-agencies in order to identify potential initiatives to be developed as business cases.	\$ 429.00	2.9	\$ 1,244.10
8/7/2017	Wheelock, John	Create dashboard to track mobilization of employees within Transformation sub-agencies inside the government in order to identify areas of greatest supply vs. greatest need.	\$ 429.00	1.9	\$ 815.10
8/7/2017	Wheelock, John	Develop presentation on business case development by Transformation agencies in order to meet with I. Garcia on identifying the most viable cases.	\$ 429.00	1.1	\$ 471.90

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/7/2017	Young, Chris	Review dashboard report that shows progress made on the transformation initiatives at the agency level during the month of July prior to submission to I. Garcia (Fortaleza).	\$ 621.00	0.5	\$ 310.50
8/8/2017	Badr, Yasmin	Participate in meeting with Secretary G. Andujar (Department of Family) to promote stakeholder buy-in for Project Central to champion regular agency-level status updates reporting, required for successful transformation.	\$ 366.00	2.4	\$ 878.40
8/8/2017	Badr, Yasmin	Develop presentation for meeting with Secretary G. Andujar (Dept. of Family), evaluating the Dept. of Family's progress to date on attaining cost savings, liaison compliance with Fortaleza reporting requirements.	\$ 366.00	1.3	\$ 475.80
8/8/2017	Badr, Yasmin	Create Project Central user credentials for additional owners responsible for executing government transformation, to enable compliance with weekly reporting expectations from Fortaleza.	\$ 366.00	1.2	\$ 439.20
8/8/2017	Badr, Yasmin	Develop presentation providing process overview, transformation agency requirements, expectations for compliance with stream-lined regular reporting to Fortaleza.	\$ 366.00	2.2	\$ 805.20
8/8/2017	Badr, Yasmin	Meet with R. Cabrera to develop strategy for building human capital capacity within agencies who often fail to comply with weekly status reporting requirements.	\$ 366.00	1.7	\$ 622.20
8/8/2017	Carey, Diana	Draft document to outline process to enhance the weekly cycle for transformation agencies to report progress, risk, issues related to their work plans to Fortaleza leadership (I. Garcia).	\$ 507.00	1.3	\$ 659.10
8/8/2017	Carey, Diana	Evaluate the Project Management Weekly Report, to identify ways to enhance the information reported on transformation agency implementation progress to Fortaleza.	\$ 507.00	1.2	\$ 608.40
8/8/2017	Carey, Diana	Discuss the feedback on the draft of the Dept. of Public Safety (DPS) business case structure document with J. Wheelock, D. Saran (Deloitte) to assess the best approach for the Dept. of Public Safety (DPS) to provide information in relation to their nine respective business cases.	\$ 507.00	1.2	\$ 608.40
8/8/2017	Carey, Diana	Participate in the Dept. of Public Safety (DPS) Executive Committee discussion on the overall progress and issues encountered to-date related to the 911 (emergency services agency) transformation activities.	\$ 507.00	1.6	\$ 811.20
8/8/2017	Carey, Diana	Participate in the Dept. of Public Safety (DPS) Executive Committee discussion on progress made to-date related the analysis of contracts and information technology (IT) infrastructure throughout the DPS agencies.	\$ 507.00	2.2	\$ 1,115.40
8/8/2017	Ferraro, Rick	Assess requirements of request from R. Cabrera (Fortaleza) to continue monthly dashboard reporting in the areas of facilities, contracts for Government Transformation agencies.	\$ 375.38	0.7	\$ 262.76
8/8/2017	Ferraro, Rick	Review Business Case Development for Transformation Agencies based on 8/7 updates for gaps that need additional data from client.	\$ 375.38	0.8	\$ 300.30



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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/8/2017	Ferraro, Rick	Develop outline of Budget Savings Progress on Non-Personnel Costs for Transformation Agencies with recommendations to reduce budget shortfall risk for use with I Garcia (Fortaleza).	\$ 375.38	1.3	\$ 487.99
8/8/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (Director of Tax), F. Pena (Director of Cash Management), O. Rodriguez (PR - Undersecretary of Central Accounting), H. Marquez (Deloitte) to discuss status of Modified Accrual Reporting approach, Revenue Initiatives, Budget to Actual reporting, and Government Rightsizing initiatives.	\$ 621.00	1.7	\$ 1,055.70
8/8/2017	Hurley, Timothy	Discuss items including budget-to-actual reporting and status of revenue initiatives to N. Jaresko (Executive Director of PROMESA) with J. Steinway (Deloitte), R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (Director of Tax).	\$ 621.00	0.6	\$ 372.60
8/8/2017	Hurley, Timothy	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss presentation being drafted for N. Jaresko (Executive Director of PROMESA) related to current initiatives being undertaken to improve financial reporting as related to the FY18 budget.	\$ 621.00	0.6	\$ 372.60
8/8/2017	Saran, Daljeet	Revise the mobilization dashboard based on feedback from I. Garcia (Fortaleza) to reflect roles of to-be mobilized personnel in order to give greater transparency into the strategy across Transformation agencies.	\$ 546.00	1.1	\$ 600.60
8/8/2017	Saran, Daljeet	Update Contracts savings related to Transformations sub-agency reporting to assist I. Garcia (Fortaleza) in monitoring agency progress in achieving cost savings.	\$ 546.00	1.2	\$ 655.20
8/8/2017	Saran, Daljeet	Review Transformation sub-agencies Personnel savings related to attrition in order to roll-up to compare against the government-wide level tracking attrition rate.	\$ 546.00	1.8	\$ 982.80
8/8/2017	Saran, Daljeet	Discuss with J. Wheelock (Deloitte) personnel information by Transformation sub-agency tracking individual movements between agencies for presentation in a monthly dashboard to I. Garcia.	\$ 546.00	1.8	\$ 982.80
8/8/2017	Saran, Daljeet	Revise instructions for templates for reporting progress on cost savings related to Personnel savings for the month of July.	\$ 546.00	1.7	\$ 928.20
8/8/2017	Steinway, Jon	Prepare outline identifying key open items related to the FY18 Tax Revenue Initiatives and Liquidity reporting for inclusion in the Aug-12 bi-weekly Reporting Package for the PROMESA Oversight Board to discuss with Hacienda Leadership (R. Maldonado - PR Secretary of Treasury, CFO).	\$ 366.00	1.1	\$ 402.60
8/8/2017	Wheelock, John	Upgrade the mobilization dashboard to reflect roles of to-be mobilized personnel in order to give greater transparency into the strategy across Transformation agencies.	\$ 429.00	1.1	\$ 471.90
8/8/2017	Wheelock, John	Update database of Transformations sub-agency reporting on Contracts, Facilities, Personnel to be used by I. Garcia (Fortaleza) to assist in monitoring agency progress in achieving cost savings.	\$ 429.00	1.2	\$ 514.80

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Date	Professional	Description	Rate	Hours	Fees
8/8/2017	Wheelock, John	Analyze individual Transformation sub-agencies regarding Personnel savings from attrition in order to roll-up to government-wide level tracking attrition rate.	\$ 429.00	2.3	\$ 986.70
8/8/2017	Wheelock, John	Analyze personnel information by Transformation sub-agency tracking individual movements between agencies for presentation in a monthly dashboard to I. Garcia.	\$ 429.00	1.8	\$ 772.20
8/8/2017	Wheelock, John	Create instructions for new agency templates regarding Contracts, Facilities, Personnel for reporting progress on cost savings in the month of July.	\$ 429.00	1.7	\$ 729.30
8/8/2017	Wheelock, John	Design new slide showing budget comparisons FY17-18 for all agencies, Transformation agencies, sub-agencies regarding business case development for presentation to R. Maldonado.	\$ 429.00	1.2	\$ 514.80
8/8/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), M. Sanchez (Conway MacKenzie), M. Gonzalez (AAFAF), T. Hurley and J. Doyle (Deloitte) to provide status of cost savings initiatives within the overarching GPR right-sizing as well as discuss next steps in terms of reporting to the FOMB.	\$ 621.00	1.2	\$ 745.20
8/9/2017	Badr, Yasmin	Discuss outcomes of Public Safety Executive Committee meeting with D. Carey, R. Ferraro, D. Saran, J. Wheelock (Deloitte), to analyze use of contracts renegotiation activity for monthly non-personnel savings reporting.	\$ 366.00	0.7	\$ 256.20
8/9/2017	Badr, Yasmin	Update 8/8 presentation providing Project Central process overview, to incorporate feedback received from R. Cabrera (Fortaleza) related to reporting process components, process timeframe, additional agency reporting requirements.	\$ 366.00	2.4	\$ 878.40
8/9/2017	Badr, Yasmin	Prepare analysis measuring the Department of Economic Development's progress on the acquisition of the Department of Land Authority into umbrella against projected timelines to evaluate feasibility of timely implementation plan execution.	\$ 366.00	2.1	\$ 768.60
8/9/2017	Badr, Yasmin	Prepare analysis for outlining the completed milestones to date related to the integration of facilities for the Department of Family to estimate cost-savings to date for the agency.	\$ 366.00	1.8	\$ 658.80
8/9/2017	Badr, Yasmin	Prepare analysis related debt owed of future cost structures for the Dept. of Safety for I. Garcia to review in 8/11 report.	\$ 366.00	2.2	\$ 805.20
8/9/2017	Carey, Diana	Discuss outcomes of Dept. of Public Safety (DPS) Executive Committee meeting of 8/8 with Y. Badr, R. Ferraro, J. Wheelock, D. Saran (Deloitte) to analyze use of contracts renegotiation activity for monthly non-personnel savings reporting.	\$ 507.00	0.7	\$ 354.90
8/9/2017	Carey, Diana	Meet with D. Saran (Deloitte) to discuss needs of R. Cabrera (Fortaleza) to be able to provide weekly reporting on agency transformation implementation progress for the PROMESA Oversight Board.	\$ 507.00	0.7	\$ 354.90
8/9/2017	Carey, Diana	Review draft deck provided by Y. Badr (Deloitte) to provide feedback on guidance for transformation agencies regarding the enhanced weekly project management reporting process (using Project Central).	\$ 507.00	1.6	\$ 811.20

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Date	Professional	Description	Rate	Hours	Fees
8/9/2017	Carey, Diana	Develop outline to illustrate approach for each of the nine Department of Public Safety (DPS) business cases, incorporating feedback discussed with D. Saran, J. Wheelock (Deloitte).	\$ 507.00	0.8	\$ 405.60
8/9/2017	Carey, Diana	Evaluate the 'PMO Milestone Dashboard' in the Project Management Weekly Report, to identify ways to enhance the way information is reported on transformation agency implementation progress to Fortaleza leadership (I. Garcia).	\$ 507.00	0.4	\$ 202.80
8/9/2017	Carey, Diana	Facilitate training session with A. Santoni (Human Resources - OATRH) on how to use the project management tool (Project Central), which will help create increased transparency and efficiency into progress reporting to Fortaleza / Governor.	\$ 507.00	2.2	\$ 1,115.40
8/9/2017	Carey, Diana	Evaluate next steps on how Fortaleza should coordinate with AAFAF to better create a connection between budget-to-actual reporting and actual cost savings.	\$ 507.00	0.6	\$ 304.20
8/9/2017	Carey, Diana	Review the Aug-7 Project Management Weekly Report for edits made by Y. Badr (Deloitte) to identify ways to provide increased visibility on the quality of the data being received on a weekly basis from the transformation agencies.	\$ 507.00	1.2	\$ 608.40
8/9/2017	Doyle, John	Meet with N. Jaresko (Executive Director - PROMESA Board), McKinsey, Conway MacKenzie, AAFAF, E&Y, O'Melveny, and Rothschild to discuss matters related to achievement of Fiscal Plan, budget-to-actual reporting, and status of transformation initiatives.	\$ 585.00	1.1	\$ 643.50
8/9/2017	Ferraro, Rick	Discuss outcomes of Public Safety Executive Committee meeting with D. Saran, D. Carey, J. Wheelock, Y. Badr (Deloitte) to analyze use of contracts renegotiation activity for monthly non-personnel savings reporting.	\$ 375.38	0.7	\$ 262.76
8/9/2017	Ferraro, Rick	Evaluate non-personnel cost savings identified to date in Government Transformation business cases along with budget against budget savings to suggest modifications to Summary of Budget Savings Progress for Government Transformation.	\$ 375.38	1.2	\$ 450.45
8/9/2017	Ferraro, Rick	Meet with D. Saran and Y. Badr (both Deloitte) to discuss follow up steps from meeting with R. Cabrera (Fortaleza) on expanding work plans to cover sub-agencies, which will also include weekly progress reviews with agency leadership to review progress on a weekly basis.	\$ 375.38	0.7	\$ 262.76
8/9/2017	Ferraro, Rick	Revise Summary of Cost Savings Progress for Transformation Agencies prepared by J. Wheelock (Deloitte) for inclusion in updated agency presentation.	\$ 375.38	0.9	\$ 337.84
8/9/2017	Ferraro, Rick	Adjust next steps portion of Budget Savings Progress for Government Transformation for discussion with I. Garcia (Fortaleza).	\$ 375.38	0.7	\$ 262.76
8/9/2017	Ferraro, Rick	Modify weekly status report as of 8/9 on Government Transformation progress for R. Maldonado (Secretary of Treasury) with select agency/Hacienda leaders.	\$ 375.38	0.7	\$ 262.76

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/9/2017	Ferraro, Rick	Call with C. Young, D. Saran (Deloitte) to discuss items to include in weekly status report on Government Transformation for meeting with R. Maldonado (Secretary of Hacienda).	\$ 375.38	0.6	\$ 225.23
8/9/2017	Ferraro, Rick	Update Aug-9 weekly status report related to the GPR Transformation & Rightsizing initiatives (particularly updates related to reconciling projected savings targets by the Agencies with the savings in the FY18 GPR budget) for submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 375.38	0.7	\$ 262.76
8/9/2017	Ferraro, Rick	Evaluate Central Human Resources, Mobilization work plans in Project Management Tool to understand process/technique to move employees freely to develop key indicator requirements for Mobilization initiative.	\$ 375.38	0.4	\$ 150.15
8/9/2017	Ferraro, Rick	Prepare list of preliminary measures of implementation success for the Mobilization initiative to assess if workforce movement needs are being met via existing implementation plans.	\$ 375.38	0.5	\$ 187.69
8/9/2017	Hurley, Timothy	Meet with N. Jaresko (Executive Director - PROMESA Oversight Board) and professionals from AAFAF, Hacienda, OMB, O'Melveny, E&Y, Rothschild and McKinsey to discuss initiatives to improve financial reporting and status of tax revenue initiatives.	\$ 621.00	1.4	\$ 869.40
8/9/2017	Saran, Daljeet	Create presentation for R. Maldonado (Treasury Secretary) to show budget comparisons FY17-18 for Transformation sub-agencies regarding business case development.	\$ 546.00	1.8	\$ 982.80
8/9/2017	Saran, Daljeet	Prepare analysis comparing targeted agency budgetary savings vs. estimated savings coming from business plans in order to better track agency actions.	\$ 546.00	1.5	\$ 819.00
8/9/2017	Saran, Daljeet	Meet with D. Carey, Y. Badr, R. Ferraro, and J. Wheelock (all of Deloitte) to discuss outcomes of Dept. of Public Safety Executive Committee to determine use of contracts renegotiation activity for monthly non-personnel savings reporting.	\$ 546.00	0.7	\$ 382.20
8/9/2017	Saran, Daljeet	Review methodology to be applied to budget-related waterfall that will show FY18 progress towards targeted cost savings broken out by personnel and non-personnel initiatives.	\$ 546.00	1.8	\$ 982.80
8/9/2017	Saran, Daljeet	Revise Budget Savings Process presentation for R. Maldonado (GPR Treasury Secretary) to demonstrate government-wide cost savings.	\$ 546.00	1.4	\$ 764.40
8/9/2017	Wheelock, John	Create reconciliation to identify variances between the projected savings in the FY18 GPR budget by Transformation Agency with the agency-provided business plans.	\$ 429.00	1.2	\$ 514.80
8/9/2017	Wheelock, John	Discuss outcomes of Public Safety Executive Committee meeting with D. Carey, Y. Badr, R. Ferraro, D. Saran (Deloitte) to analyze use of contracts renegotiation activity for monthly non-personnel savings reporting.	\$ 429.00	0.7	\$ 300.30
8/9/2017	Wheelock, John	Create newly formatted chart showing budgetary waterfall from FY18 to Personnel, Non-Personnel to Transformation umbrella agencies regarding targeted cost savings.	\$ 429.00	2.3	\$ 986.70

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/9/2017	Wheelock, John	Write takeaways for I. Garcia, R. Cabrera (Fortaleza) regarding next steps in monitoring agency actions in order to realize, check budgeted cost savings.	\$ 429.00	0.6	\$ 257.40
8/9/2017	Wheelock, John	Prepare templates for Transformation sub-agencies regarding reporting on Contracts, Facilities, Personnel for month of July reporting.	\$ 429.00	1.1	\$ 471.90
8/9/2017	Wheelock, John	Create Budget Savings Process deliverable showing government-wide cost savings for presentation to R. Maldonado.	\$ 429.00	1.8	\$ 772.20
8/9/2017	Wheelock, John	Create instructions for the new agency reporting on progress made in July toward cost savings for Contracts, Facilities, Personnel.	\$ 429.00	1.7	\$ 729.30
8/9/2017	Young, Chris	Review of status report outlining progress of GPR right-sizing transformation initiatives and next steps as of Aug-8 in preparation for meetings with I. Garcia (Fortaleza) and R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	0.5	\$ 310.50
8/10/2017	Badr, Yasmin	Review implementation plan updates submitted by Administration of Human Resources & Legal Affairs as of 8/10 to reassess timelines for centralizing compensation plans for successful execution.	\$ 366.00	1.7	\$ 622.20
8/10/2017	Badr, Yasmin	Evaluate the Administration for Human Resources & Legal Affairs (OATRH) progress on preparing a plan to encourage voluntary mobilization based on report indicating accomplishments to date, upcoming activities provided by R. Pagan (OATRH).	\$ 366.00	1.8	\$ 658.80
8/10/2017	Badr, Yasmin	Review the Dept. of Family's implementation plan updates as of Aug-20 to assess progress made on the identification of resources to be integrated to attain cost savings.	\$ 366.00	2.1	\$ 768.60
8/10/2017	Badr, Yasmin	Analyze weekly status update report provided by M. Canino (Dept. of Safety) on 8/11 for sub agency Policia to evaluate severity of risks, issues related to cancellation of essential contracts for I. Garcia (Fortaleza) to address.	\$ 366.00	1.8	\$ 658.80
8/10/2017	Badr, Yasmin	Review updates provided by G. Cortes (Dept. of Labor) related to the building of the San Sebastian Integrated Service Center to evaluate the impact of risks for meeting timelines.	\$ 366.00	1.6	\$ 585.60
8/10/2017	Badr, Yasmin	Analyze Aug-11 weekly status update report provided by Y. Diaz (Dept. of Economic Development) to identify risk areas for the formation validation of budget to develop mitigation strategy with I. Garcia (Fortaleza).	\$ 366.00	1.3	\$ 475.80
8/10/2017	Carey, Diana	Outline document to summarize adoption rate of project management tool (Project Central) to-date, including recommendations for future use-cases to help manage and measure the GPR transformation initiatives based on how the tool is currently being used.	\$ 507.00	1.1	\$ 557.70
8/10/2017	Carey, Diana	Develop annotated outline of Project Management Refresh presentation to be used with Dept. of Public Safety (DPS) Executive Committee, to present updates on the DPS implementation, budget, roles/responsibilities.	\$ 507.00	0.7	\$ 354.90
8/10/2017	Carey, Diana	Review/recommend edits to the Department of Public Safety (DPS) sub-agency progress reports as of 8/11, which will be shared with I. Garcia (Fortaleza).	\$ 507.00	1.2	\$ 608.40

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/10/2017	Carey, Diana	Develop presentation for the 8/15 Dept. of Public Safety (DPS) Executive Committee meeting to refresh members on the weekly project management process, achievements to date.	\$ 507.00	2.3	\$ 1,166.10
8/10/2017	Carey, Diana	Review edits to the "Project Dashboard" in the Project Management Weekly Report (made by Y. Badr, Deloitte) to identify ways to enhance the way information is reported on transformation agency implementation progress to Fortaleza.	\$ 507.00	0.6	\$ 304.20
8/10/2017	Carey, Diana	Develop structure for deck that will summarize adoption rate of project management tool (Project Central) to date, along with recommendations and challenges identified.	\$ 507.00	0.6	\$ 304.20
8/10/2017	Carey, Diana	Update presentation for the Dept. of Public Safety (DPS) Executive Committee meeting to refresh members to include information on specific DPS implementation projects, staff responsibilities.	\$ 507.00	2.3	\$ 1,166.10
8/10/2017	Ferraro, Rick	Modify list of preliminary measures for Mobilization initiative based on client feedback about integration of measurement with existing payroll data.	\$ 375.38	0.8	\$ 300.30
8/10/2017	Ferraro, Rick	Prepare email to C. Young (Deloitte) to outline topics of Deloitte presentation on work plan management/tracking for Dept. of Public Safety (DPS) Executive Meeting.	\$ 375.38	0.3	\$ 112.61
8/10/2017	Ferraro, Rick	Summarize adoption rate of project management discipline experienced to date, along with recommendations for future use/adoption of the project management tool across the Government Transformation agencies to guide Fortaleza recommendations.	\$ 375.38	1.1	\$ 412.91
8/10/2017	Ferraro, Rick	Provide comments on Guidance to Updating Project Central document to be used with authorized agency level users.	\$ 375.38	0.9	\$ 337.84
8/10/2017	Ferraro, Rick	Modify Preliminary measures for Mobilization initiative to reflect existing attrition tracking process underway by Office of Budget Management.	\$ 375.38	0.4	\$ 150.15
8/10/2017	Ferraro, Rick	Prepare email to J. Gabb (Deloitte) regarding alignment of Mobilization measures with Office of Budget Management attrition tracking process for inclusion in Fortaleza presentation.	\$ 375.38	0.4	\$ 150.15
8/10/2017	Ferraro, Rick	Prepare content outline of Project Management Refresh presentation to be used with Public Safety Executive Committee.	\$ 375.38	0.7	\$ 262.76
8/10/2017	Ferraro, Rick	Prepare draft of select portions of Project Management Refresh for Public Safety document focusing on roles of Public Safety leaders as well as support related to training.	\$ 375.38	0.6	\$ 225.23
8/10/2017	Ferraro, Rick	Meet with I. Garcia (Fortaleza) to discuss analysis of non-personnel budgeted savings for Transformation agencies.	\$ 375.38	1.3	\$ 487.99
8/10/2017	Ferraro, Rick	Brief T. Hurley (Deloitte) on 8/10 version of analysis of non-personnel savings to assess implications for Government Transformation with respect to corrective action plans.	\$ 375.38	0.7	\$ 262.76
8/10/2017	Ferraro, Rick	Compare Transformation Agency non-personnel savings totals to budgeted amounts to decide steps for presenting to R. Cabrera (Fortaleza).	\$ 375.38	0.6	\$ 225.23

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/10/2017	Ferraro, Rick	Revise "Progress on Non-Personnel Savings for Government Transformation" document for discussion with R. Cabrera (Fortaleza).	\$ 375.38	0.8	\$ 300.30
8/10/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to discuss action plan to enhance Budget-to-Actual reporting, status of ramping up Revenue Initiatives, and issues related to cost savings initiatives within the Government Rightsizing plan.	\$ 621.00	0.7	\$ 434.70
8/10/2017	Nguyen, Phuong	Prepare analysis of budget, revenue initiatives, government right-sizing, cost management work streams to detail risks, recommendations for week of 8/11.	\$ 429.00	1.2	\$ 514.80
8/10/2017	Saran, Daljeet	Review analysis of Transformation sub-agencies comparing budgets established in June 15th deliverable to PROMESA vs. budgets updated by the Office of Budget Management.	\$ 546.00	1.1	\$ 600.60
8/10/2017	Saran, Daljeet	Revise process for compiling July reporting from Transformation sub-agencies on Contracts, Facilities, Personnel to assess amount of change month to month.	\$ 546.00	1.9	\$ 1,037.40
8/10/2017	Saran, Daljeet	Create DPS Transformation sub-agency files to distribute to each agency for July reporting on Contracts, Facilities, Personnel.	\$ 546.00	1.8	\$ 982.80
8/10/2017	Saran, Daljeet	Create DDEC Transformation sub-agency files to distribute to each agency for July reporting on Contracts, Facilities, Personnel.	\$ 546.00	2.4	\$ 1,310.40
8/10/2017	Wheelock, John	Update the timeline in weekly Transformation plan document in order to deliver schedule for the Governor's dashboard.	\$ 429.00	0.8	\$ 343.20
8/10/2017	Wheelock, John	Create analysis of Transformation sub-agencies comparing budgets established in June 15th deliverable to PROMESA vs. budgets updated by the Office of Budget Management.	\$ 429.00	0.5	\$ 214.50
8/10/2017	Wheelock, John	Outline document to summarize adoption rate of project management discipline experienced to date, along with recommendations for future use/adoption of the project management tool across the Government Transformation agencies.	\$ 429.00	1.1	\$ 471.90
8/10/2017	Wheelock, John	Create process for compiling July reporting from Transformation sub-agencies on Contracts, Facilities, Personnel to assess amount of change month to month.	\$ 429.00	2.8	\$ 1,201.20
8/10/2017	Wheelock, John	Prepare agency-level reconciliation analysis to help track July estimated spend vs. allocated budget related to Contracts, Facilities and Personnel.	\$ 429.00	1.3	\$ 557.70
8/10/2017	Wheelock, John	Create analysis to consolidate the Transformation sub-agency files to facilitate July reporting for spend and associated savings related to Contracts, Facilities, and Personnel.	\$ 429.00	2.9	\$ 1,244.10
8/10/2017	Young, Chris	Meet with O. Rodriguez (PR - Asst Secretary of Central Accounting) to discuss pension letter and disclosures for isolation of federal funds.	\$ 621.00	1.3	\$ 807.30
8/10/2017	Young, Chris	Meet with R. Guerra (PR - Asst Secretary of Central Accounting) to discuss current reporting structure and issues with current IT infrastructure to better understand gaps that need to be addressed.	\$ 621.00	0.5	\$ 310.50



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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/11/2017	Badr, Yasmin	Prepare analysis assessing progress to date on the Single Employer initiatives for Hacienda in order to create visibility for I. Garcia (Fortaleza) on upcoming potential cost savings in the Aug-11 report.	\$ 366.00	2.1	\$ 768.60
8/11/2017	Badr, Yasmin	Build cumulative dashboard for I. Garcia to displaying statuses, progress, risks for PMO milestones across all 6 transformation agencies/scope areas to enable meeting transformation goals.	\$ 366.00	1.7	\$ 622.20
8/11/2017	Badr, Yasmin	Prepare analysis for the Single Employer initiative measuring progress on moving OATRH employees against projected timelines to flag off-track activities.	\$ 366.00	1.9	\$ 695.40
8/11/2017	Badr, Yasmin	Prepare analysis assessing progress to date on calculating the number of expiring contracted employees at the Department of Safety in order to create visibility for I. Garcia (Fortaleza) on upcoming potential cost savings in the Aug-11 report.	\$ 366.00	2.1	\$ 768.60
8/11/2017	Badr, Yasmin	Develop report of cumulative highlights for the Department of Safety's 7 sub agencies' to provide an executive summary of the agencies' success, developmental areas for executing key government transformation activities.	\$ 366.00	2.4	\$ 878.40
8/11/2017	Carey, Diana	Update the Communications Rollout presentation to correct current roles and responsibilities based on feedback from R. Ferraro (Deloitte) for on-boarding of incoming Government Transformation Initiatives' Communications lead.	\$ 507.00	0.8	\$ 405.60
8/11/2017	Carey, Diana	Review the Project Management Weekly Report as of 8/11 (updated by Y. Badr - Deloitte) related to transformation agency implementation progress for Fortaleza leadership (I. Garcia).	\$ 507.00	0.4	\$ 202.80
8/11/2017	Carey, Diana	Meet with Y. Badr (Deloitte) to discuss the 8/15 Department of Public Safety (DPS) Executive Committee meeting to refresh information on specific DPS implementation projects, staff responsibilities.	\$ 507.00	0.3	\$ 152.10
8/11/2017	Ferraro, Rick	Call with J. Wheelock (Deloitte) to discuss analysis of non-personnel budgeted savings for Government Transformation agencies, including recommendations.	\$ 375.38	0.5	\$ 187.69
8/11/2017	Ferraro, Rick	Modify document on Progress of Non-Personnel Savings for Government Transformation for discussion with R. Cabrera (Fortaleza).	\$ 375.38	0.8	\$ 300.30
8/11/2017	Ferraro, Rick	Adjust Representative Measures for Mobilization Initiative document to reflect budget adjustment after position moves for discussion with R. Cabrera (Fortaleza).	\$ 375.38	0.7	\$ 262.76
8/11/2017	Ferraro, Rick	Document requirements for weekly work plan status reporting for use in description of work plan status reporting process for liaisons, including users of the project management tool.	\$ 375.38	0.8	\$ 300.30
8/11/2017	Ferraro, Rick	Prepare for meeting with R. Cabrera (Fortaleza) by assessing Fiscal Plan savings targets in FY18, FY19 for Government Transformation.	\$ 375.38	0.4	\$ 150.15
8/11/2017	Ferraro, Rick	Check Public Safety milestone due dates in project management tool in preparation for Public Safety Executive meeting.	\$ 375.38	0.5	\$ 187.69

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/11/2017	Ferraro, Rick	Meet with R. Cabrera (Fortaleza) to discuss measures for Mobilization initiative, including budget savings progress for non-personnel areas for Transformation agencies.	\$ 375.38	1.3	\$ 487.99
8/11/2017	Ferraro, Rick	Review Public Safety Executive Committee purpose/composition document to assess relevant content for working session with the Committee.	\$ 375.38	0.7	\$ 262.76
8/11/2017	Ferraro, Rick	Call with J. Wheelock (Deloitte) to discuss determine initial content for Summary of Government Transformation to use with Public Safety Executive Committee.	\$ 375.38	0.4	\$ 150.15
8/11/2017	Ferraro, Rick	Prepare notes for J. Wheelock (Deloitte) with additional background material from discussion with R. Cabrera (Fortaleza) to highlight material on Government Transformation used in prior discussions for incorporation for use with the Public Safety Executive Committee.	\$ 375.38	0.7	\$ 262.76
8/11/2017	Ferraro, Rick	Analyze 8/11 Weekly work plan report based on live data in project management system to assess Public Safety delays for coverage at Public Safety Executive Committee meeting.	\$ 375.38	0.8	\$ 300.30
8/11/2017	Ferraro, Rick	Summarize agency transformation content requested by R Cabrera (Fortaleza) with suggested outline for discussion with Public Safety Executive Committee meeting.	\$ 375.38	0.9	\$ 337.84
8/11/2017	Saran, Daljeet	Phone call with R Ferraro, J. Wheelock of Deloitte to confirm analysis as well as recommendations for further validations steps to confirm non-personnel budgeted savings for Government Transformation.	\$ 546.00	0.8	\$ 436.80
8/11/2017	Saran, Daljeet	Revise presentation for meeting with the Executive Committee of the Department for Public Safety on August 15th to show progress on Transformation initiatives	\$ 546.00	2.2	\$ 1,201.20
8/11/2017	Saran, Daljeet	Review Single Employer workplan report to understand the progress on % complete of key tasks	\$ 546.00	1.4	\$ 764.40
8/11/2017	Wheelock, John	Call with R. Ferraro (Deloitte) to confirm analysis as well as recommendations for further steps to assess non-personnel budgeted savings for Government Transformation.	\$ 429.00	0.4	\$ 171.60
8/11/2017	Wheelock, John	Assemble previous slides into new deck for the Executive Committee meeting for the Department of Public Safety in order to have work session with R. Cabrera (Fortaleza).	\$ 429.00	2.9	\$ 1,244.10
8/11/2017	Wheelock, John	Update presentation for Tuesday meeting with the Executive Committee of the Department for Public Safety in order to show current plans, responsibilities, progress on Transformation initiatives.	\$ 429.00	2.2	\$ 943.80
8/11/2017	Young, Chris	Conference call with M. Borroughs (Deloitte) regarding disclosure, federal regulations and cost standards for Federal Funds within GPR Fiscal Plan.	\$ 621.00	0.7	\$ 434.70
8/12/2017	Badr, Yasmin	Update 8/9 analysis related to the Dept. of Safety's (DPS) debt as well as future-state cost structures, to account for progress to date, based on status updates related to the agency financials received from M. Canino (DPS) on 8/11.	\$ 366.00	2.0	\$ 732.00
8/12/2017	Ferraro, Rick	Review 8/11 version of presentation for use with Public Safety Executive Committee in order to provide feedback.	\$ 375.38	0.6	\$ 225.23

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/12/2017	Ferraro, Rick	Develop draft timeline for calendar 2017 showing current/future Public Safety programmatic activity on Government Transformation, for discussion with Public Safety Executive Committee.	\$ 375.38	0.8	\$ 300.30
8/12/2017	Ferraro, Rick	Review 8/12 version of presentation Appendices to provide comments in preparation for working session with Public Safety Executive Committee.	\$ 375.38	0.5	\$ 187.69
8/12/2017	Saran, Daljeet	Meet with R. Cabrera (Fortaleza) to discuss "Line of Sight" document to be delivered to the Executive Committee of Dept. of Public Safety.	\$ 546.00	0.8	\$ 436.80
8/12/2017	Wheelock, John	Incorporate feedback from R. Cabrera (Fortaleza), on "Line of Sight" document to be delivered to the Executive Committee of Dept. of Public Safety.	\$ 429.00	2.5	\$ 1,072.50
8/13/2017	Ferraro, Rick	Review 8/12 version of presentation (for use on 8/15 with Public Safety Executive Committee) with supporting references in Appendices for discussion with R. Cabrera (Fortaleza).	\$ 375.38	1.7	\$ 638.14
8/13/2017	Ferraro, Rick	Research available documentation for description of operational areas reflected in agency level Dashboard for use with Public Safety Executive Committee.	\$ 375.38	0.3	\$ 112.61
8/13/2017	Ferraro, Rick	Prepare email to R. Cabrera (Fortaleza) with summary of 8/13 draft version of presentation to use with the Public Safety Executive Committee.	\$ 375.38	0.3	\$ 112.61
8/13/2017	Ferraro, Rick	Review 8/13 version of presentation for Public Safety Executive Committee to prepare feedback for meeting with R. Cabrera (Fortaleza).	\$ 375.38	1.4	\$ 525.53
8/13/2017	Wheelock, John	Write descriptions for each section included in the presentation for Dept. of Public Safety in order to send to R. Ferraro prior to working session.	\$ 429.00	1.8	\$ 772.20
8/13/2017	Wheelock, John	Create new descriptions for appendices dealing with projected savings in presentation for Dept. of Public Safety for meeting with R. Cabrera (Fortaleza).	\$ 429.00	1.4	\$ 600.60
8/14/2017	Badr, Yasmin	Prepare analysis outlining key issues with the Department of Safety's budget assessment to identify areas of improvement related to facilities consolidation for I. Garcia (Fortaleza) to review.	\$ 366.00	2.4	\$ 878.40
8/14/2017	Badr, Yasmin	Prepare analysis outlining progress to date on assessing training needs for employee mobilization candidates for the Dept. of Safety in order to assess effectiveness, timeliness of assessment, per I. Garcia's (Fortaleza) request.	\$ 366.00	2.6	\$ 951.60
8/14/2017	Badr, Yasmin	Review Dept. of Safety implementation plan updates as of Aug-14 to assess progress made on the analysis of personnel bylaws related to the mobilization initiatives for review by I. Garcia (Fortaleza).	\$ 366.00	2.1	\$ 768.60
8/14/2017	Badr, Yasmin	Update Aug-7 analysis evaluating progress on the Department of Safety's analysis of accounts receivable, identification of available funds to account for additional information related FY18 suggested OMB budget received from M. Canino (DPS) on Aug-12.	\$ 366.00	2.2	\$ 805.20

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/14/2017	Carey, Diana	Update draft presentation provided by R. Ferraro (Deloitte) to present implementation/budget updates at the Dept. of Public Safety (DSP) Executive Committee meeting, to incorporate DPS-specific workplan/budget information.	\$ 507.00	2.6	\$ 1,318.20
8/14/2017	Carey, Diana	Meet with R. Cabrera, M. Canino (Fortaleza) to walk-through the draft presentation on Dept. of Public Safety (DPS) transformation initiatives' implementation progress, budget updates to present at the Executive Committee meeting on Aug-15.	\$ 507.00	0.6	\$ 304.20
8/14/2017	Carey, Diana	Meet with C. Young, R. Ferraro (Deloitte) to answer questions on content of budget analysis, audience expectations, in preparation for participating in Dept. of Public Safety (DPS) Executive Committee meeting.	\$ 507.00	0.7	\$ 354.90
8/14/2017	Carey, Diana	Update the draft presentation on Dept. of Public Safety (DSP) implementation/budget updates to present at the Executive Committee meeting, to incorporate additional from R. Cabrera (Fortaleza).	\$ 507.00	2.9	\$ 1,470.30
8/14/2017	Ferraro, Rick	Call with J. Wheelock (Deloitte) to discuss data sources used for public safety data, including additional analysis of Appendices needed for presentation for Public Safety Executive Committee.	\$ 375.38	0.4	\$ 150.15
8/14/2017	Ferraro, Rick	Prepare for meeting with R. Cabrera, M. Canino (Fortaleza) to discuss changes to presentation to Public Safety Executive Committee.	\$ 375.38	0.7	\$ 262.76
8/14/2017	Ferraro, Rick	Meet with R. Cabrera, M. Canino (Fortaleza) to confirm changes to presentation for Public Safety Executive Committee.	\$ 375.38	1.3	\$ 487.99
8/14/2017	Ferraro, Rick	Call with J. Wheelock (Deloitte) to discuss changes to presentation for Public Safety Executive Committee based on feedback from R. Cabrera, M. Canino (Fortaleza).	\$ 375.38	0.9	\$ 337.84
8/14/2017	Ferraro, Rick	Modify 8/14 draft of Public Safety Executive Committee presentation for meeting in order to send to R Cabrera (Fortaleza) for review.	\$ 375.38	1.6	\$ 600.60
8/14/2017	Ferraro, Rick	Identify information on project management capability maturity stages for inclusion in the presentation for Public Safety Executive Committee.	\$ 375.38	0.4	\$ 150.15
8/14/2017	Ferraro, Rick	Brief D. Carey, Y. Badr (Deloitte) on status of remaining changes needed to be made to presentation to Public Safety Executive Committee.	\$ 375.38	0.6	\$ 225.23
8/14/2017	Ferraro, Rick	Meet with R. Cabrera, M. Canino (Fortaleza) to evaluate/adjust the 08/14 presentation for the Public Safety Executive Committee 8/15 meeting.	\$ 375.38	0.5	\$ 187.69
8/14/2017	Ferraro, Rick	Prepare for meeting with F. Figueroa (Fortaleza) to explain the project management monitoring tools in place to date for Central Human Resources, Single Employer initiative in order to evaluate multiple reports.	\$ 375.38	0.4	\$ 150.15
8/14/2017	Ferraro, Rick	Meet with .F Figueroa (Fortaleza) to discuss status of reporting for Mobilization, Central Human Resources, including Central Human Resources status update.	\$ 375.38	0.8	\$ 300.30
8/14/2017	Ferraro, Rick	Meet with C. Young, D. Carey (Deloitte) to provide briefing on content of budget analysis in preparation for the Public Safety Executive Committee meeting.	\$ 375.38	0.7	\$ 262.76

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/14/2017	Ferraro, Rick	Meet with F. Figueroa (Fortaleza) to discuss Transformation Communications strategy with a focus on application to Mobilization initiative.	\$ 375.38	0.5	\$ 187.69
8/14/2017	Ferraro, Rick	Assess the Service Centralization initiative status in weekly status reports, including submissions entered to date in Project Central for discussion with .Y Roman (Fortaleza).	\$ 375.38	1.0	\$ 375.38
8/14/2017	Wheelock, John	Call with R. Ferraro (Deloitte) to confirm sources used, need for further analysis of Appendices in presentation for Public Safety Executive Committee.	\$ 429.00	0.4	\$ 171.60
8/14/2017	Wheelock, John	Call with R. Ferraro (Deloitte) to discuss changes needed to presentation based feedback from R. Cabrera, M. Canino earlier on 8/14.	\$ 429.00	0.9	\$ 386.10
8/14/2017	Wheelock, John	Incorporate feedback from R. Ferraro, R. Cabrera (Fortaleza) on presentation to be made to the Dept. of Public Safety in order to define Transformation philosophy, objectives.	\$ 429.00	1.9	\$ 815.10
8/14/2017	Wheelock, John	Prepare additional slides on Transformation communication strategy, implementation measurement for presentation to R. Cabrera (Fortaleza)	\$ 429.00	2.4	\$ 1,029.60
8/14/2017	Young, Chris	Meet with R. Ferraro, D. Carey (Deloitte) to discuss budget analysis in order to prepare for participating in the Dept. of Public Safety (DPS) Executive Committee meeting.	\$ 621.00	0.8	\$ 496.80
8/14/2017	Young, Chris	Review initial draft of Deloitte presentation outlining budget analysis and progress of transformation initiatives to be presented at Dept. of Public Safety (DPS) Executive Committee meeting.	\$ 621.00	0.5	\$ 310.50
8/14/2017	Young, Chris	Meet with R. Cabrera (Fortaleza) to walk-through, seek feedback on draft presentation outlining budget analysis and progress of transformation initiatives to be presented at Dept. of Public Safety (DPS) Executive Committee meeting.	\$ 621.00	0.5	\$ 310.50
8/14/2017	Young, Chris	Call with M. Burroughs (Deloitte), F. Pena (PR - Asst Secretary of Treasury Area) and O. Rodriguez (PR - Asst Secretary of Central Accounting) to discuss pension changes, prospective impact on federal funds.	\$ 621.00	0.7	\$ 434.70
8/15/2017	Badr, Yasmin	Evaluate the Dept. of Economic Development's (DDEC) progress on defining streamlined workflows for incentives commitments, property leases, asset monetization based on status report outlining upcoming activities provided by Y. Diaz (DDEC) to asses impact on cost savings.	\$ 366.00	2.6	\$ 951.60
8/15/2017	Badr, Yasmin	Prepare analysis outlining the status, risks, achievements related the Integrated Service Center merging of technical services to achieve costs savings to assess the feasibility of execution, impact on cost savings.	\$ 366.00	2.2	\$ 805.20
8/15/2017	Badr, Yasmin	Develop presentation for meeting with G. Cortes (Integrated Service Centers) outlining risks, issues associated with Moca, Maricao sites to escalate to I. Garcia (Fortaleza).	\$ 366.00	2.4	\$ 878.40

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Badr, Yasmin	Prepare analysis of the Administration for Human Resource & Legal Affairs analysis of capacities, necessities by agency to assess impact on employee mobilization timelines across government transformation agencies.	\$ 366.00	1.6	\$ 585.60
8/15/2017	Carey, Diana	Prepare for the Department of Public Safety Executive Committee meeting, by conducting a run-through of the presentation on implementation/budget updates.	\$ 507.00	1.1	\$ 557.70
8/15/2017	Carey, Diana	Meet with the Dept. of Public Safety (DPS) Executive Committee, R. Cabrera, M. Canino (Fortaleza) to present updates on the DPS implementation, budget, roles/responsibilities.	\$ 507.00	2.8	\$ 1,419.60
8/15/2017	Carey, Diana	Meet with C. Young (Deloitte) to debrief on the Dept. of Public Safety (DPS) Executive Committee meeting, to discuss next steps to enhance leadership accountability/engagement on transformation implementation activities.	\$ 507.00	0.4	\$ 202.80
8/15/2017	Carey, Diana	Meet with R. Ferraro, D. Saran (Deloitte) to discuss outcomes/next steps from the Dept. of Public Safety (DPS) Executive Committee meeting, in order to enhance leadership accountability/engagement on transformation implementation activities.	\$ 507.00	0.8	\$ 405.60
8/15/2017	Carey, Diana	Develop a plan approach for coordinating with the Department of Public Safety (DPS), Department de Desarrollo Economico y Comercio (DDEC) on enhancing their responsibilities in providing updates/risks to their implementation plans directly into Project Central the week of 8/15.	\$ 507.00	0.8	\$ 405.60
8/15/2017	Carey, Diana	Review document provided by R. Ferraro (Deloitte) to provide input related to outlining observations/recommendations on budget/implementation activities coming out of the Dept. of Public Safety (DPS) Executive Committee meeting.	\$ 507.00	1.1	\$ 557.70
8/15/2017	Doyle, John	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Revenue, Tax Policy), C Perez (Chief of Staff - PROMESA Affairs), A. Mendez (AAFAF), M. Sanchez (Conway MacKenzie) to walk through status of FY18 Budget to Fiscal Plan reconciliation and revenue initiatives.	\$ 585.00	1.8	\$ 1,053.00
8/15/2017	Ferraro, Rick	Review feedback requests required to address 8/19 cycle of Government Transformation Weekly Work Plan Report to assess need for follow up discussions on start/end date alignments/gaps.	\$ 375.38	1.3	\$ 487.99
8/15/2017	Ferraro, Rick	Prepare draft assessment of weekly project management system usage/process to assess opportunities to improve agency compliance.	\$ 375.38	0.8	\$ 300.30
8/15/2017	Ferraro, Rick	Evaluate current work plan status in project management system as well as qualitative weekly status reports for Economic Development to assess options to increase compliance on transformation initiatives.	\$ 375.38	1.2	\$ 450.45

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Ferraro, Rick	Assess the readiness of templates to collect information on Government Transformation operating measures to complete baseline as of 6/30 for Transformation Agencies using format of Oversight Board dashboard request received from McKinsey & Co.	\$ 375.38	0.9	\$ 337.84
8/15/2017	Ferraro, Rick	Draft discussion topics for meeting with R. Cabrera (Fortaleza) regarding implications for program activity for Government Transformation across Public Safety based on outcomes of Public Safety Executive Committee meeting.	\$ 375.38	1.4	\$ 525.53
8/15/2017	Ferraro, Rick	Assess transformation progress by reviewing 8/11 Weekly Work Plan Report for transformation agencies, including weekly qualitative status report from the Service Consolidation Initiative, in order to recommend steps to Y Roman (Fortaleza).	\$ 375.38	1.3	\$ 487.99
8/15/2017	Ferraro, Rick	Review draft schedule based on Oversight Board reporting format to assess responses from agencies to assemble a baseline as of 6/30 on facilities, contracts, personnel costs for Government Transformation agencies.	\$ 375.38	0.6	\$ 225.23
8/15/2017	Ferraro, Rick	Revise discussion list for meeting with R. Cabrera (Fortaleza) to include observations/recommendations based on Public Safety Executive Committee meeting.	\$ 375.38	0.7	\$ 262.76
8/15/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), O. Rodriguez (PR - Asst Secretary of Central Accounting), R. Guerra (PR - Asst Secretary of Central Accounting), J. Doyle, C. Young, H. Marquez (Deloitte) to discuss cost savings initiatives within the Government Rightsizing plan, current issues with budget-to-actual reporting and PROMESA letter related to tax revenue initiatives.	\$ 621.00	1.7	\$ 1,055.70
8/15/2017	Wheelock, John	Meet with I. Garcia, R. Cabrera (Fortaleza) to discuss the budget management reporting for the months of July-August for all Transformation sub-agencies regarding Contracts, Facilities, Personnel.	\$ 429.00	1.1	\$ 471.90
8/15/2017	Wheelock, John	Create analysis on total addressable spend from Contracts, Facilities, Personnel in order to set individual goals for each sub-agency beyond their FY18 budgeted targets.	\$ 429.00	2.8	\$ 1,201.20
8/15/2017	Wheelock, John	Prepare multiple emails of analysis to Y. Diaz, M. Canino, M. Santos (liaisons from Fortaleza to Transformation agencies) regarding scheduling of meetings with sub-agencies to review line items on Contracts, Facilities, Personnel in order to achieve FY17 baseline.	\$ 429.00	1.9	\$ 815.10
8/15/2017	Wheelock, John	Design process for Transformation sub-agency reporting on Contracts, Facilities, Personnel for the months of July-August in order to track achieved reductions.	\$ 429.00	1.1	\$ 471.90
8/15/2017	Young, Chris	Participate in presentation to H. Pesquera (Secretary of the Dept. of Public Safety) outlining progress made over the last 180 days, key issues encountered, near-term next steps related to the DPS (and related sub-agencies) right-sizing initiatives.	\$ 621.00	2.0	\$ 1,242.00
8/15/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) to cover the right-sizing actions during the last 2 weeks, including debriefs and goals assigned by the PROMESA Oversight Board.	\$ 621.00	0.5	\$ 310.50



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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/15/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO) regarding progress and next steps related to building out workplan for financial IT (PRIFAS - PeopleSoft) modernization / migration, including discussions with E&Y about same topic.	\$ 621.00	0.5	\$ 310.50
8/16/2017	Badr, Yasmin	Update Aug-9 analysis measuring progress on the acquisition of the Dept. of Land Authority into Department of Economic umbrella against projected timelines to account for an update on organizational structure decisions received from Y. Diaz (DDEC).	\$ 366.00	2.3	\$ 841.80
8/16/2017	Badr, Yasmin	Meet with R. Cabrera (Fortaleza) to discuss the delayed transformation activities for the Department of Economic Development in order to reevaluate existing timelines, develop a strategy for meeting deadlines/expectations for government transformation.	\$ 366.00	2.3	\$ 841.80
8/16/2017	Badr, Yasmin	Meet with D. Carey (Deloitte) to identify data quality issues related to timelines, status, of transformation agencies activities in the Aug-11 report to improve data integrity to provide visibility into the actual progress of government transformation.	\$ 366.00	2.2	\$ 805.20
8/16/2017	Badr, Yasmin	Meet with Y. Diaz (Dept. of Economic Development) to address delayed transformation activities due to acquisition of the Dept. of Land Authority, re-evaluate original timelines to report progress to Fortaleza.	\$ 366.00	2.4	\$ 878.40
8/16/2017	Badr, Yasmin	Draft e-mail to R. Pagan (Administration of Human Resources) to answer questions regarding timeline adjustment suggestions for activities related to employee mobilization efforts.	\$ 366.00	0.5	\$ 183.00
8/16/2017	Carey, Diana	Prepare analysis of the 8/16 transformation agency workplans to identify latest updates, issues/risks on sub-agency consolidation, in order to provide latest progress update to I. Garcia (Fortaleza).	\$ 507.00	2.6	\$ 1,318.20
8/16/2017	Carey, Diana	Participate in meeting with the R. Ferraro, D. Saran (Deloitte) to identify approach for estimating transformation agency cost savings.	\$ 507.00	0.6	\$ 304.20
8/16/2017	Carey, Diana	Review/provide feedback to Y. Badr (Deloitte) on materials (agenda, workplan, guidance) in preparation for meeting with Y. Rivera (Dept. de Desarrollo Economico y Comercio (DDEC)), to discuss next steps/issues on the DDEC implementation plan.	\$ 507.00	1.1	\$ 557.70
8/16/2017	Carey, Diana	Participate in meeting with R. Cabrera (Fortaleza), R. Ferraro (Deloitte) to discuss observations on Department of Public Safety (DPS) Executive Committee meeting, as well as recommendations for DPS, other Transformation agencies.	\$ 507.00	1.4	\$ 709.80
8/16/2017	Carey, Diana	Update document outlining observations, recommendations on budget and implementation activities coming out of the Dept. of Public Safety (DPS) Executive Committee meeting, to incorporate feedback from R. Cabrera (Fortaleza).	\$ 507.00	0.9	\$ 456.30

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Carey, Diana	Meet with Y. Rivera (Dept. de Desarrollo Economico y Comercio (DDEC)), to discuss weekly PM process to discuss next steps/issues on the DDEC implementation plan as of 8/16.	\$ 507.00	0.4	\$ 202.80
8/16/2017	Doyle, John	Meet with N. Jaresko (Executive Director - PROMESA Board), professionals from McKinsey. Conway MacKenzie, AAFAP, E&Y, OMB, O'Melveny, Rothschild to discuss latest status of Budget to Fiscal Plan reconciliation, IT Infrastructure, and Budget-to-Actual Reporting.	\$ 585.00	1.0	\$ 585.00
8/16/2017	Ferraro, Rick	Meet with J. Wheelock (Deloitte) to discuss approach to data collection in order to develop an estimate of FY18 savings expected from transformation agencies to respond to request from R. Maldonado (Secretary of Hacienda).	\$ 375.38	0.8	\$ 300.30
8/16/2017	Ferraro, Rick	Evaluate potential alternatives for responding to Dept. of Public Safety Executive Committee feedback on budgets/work plans expressed in 08/15 meeting to share with R. Cabrera (Fortaleza).	\$ 375.38	1.3	\$ 487.99
8/16/2017	Ferraro, Rick	Prepare for meeting with Y. Roman (Fortaleza) to discuss current implementation status to assess need/timing for next review session with Drivers in Economic Development regarding weekly qualitative status reports.	\$ 375.38	1.4	\$ 525.53
8/16/2017	Ferraro, Rick	Prepare for meeting with R. Cabrera (Fortaleza) regarding feedback from Public Safety Executive Meeting.	\$ 375.38	0.6	\$ 225.23
8/16/2017	Ferraro, Rick	Meet with R. Cabrera (Fortaleza) to discuss observations from Public Safety Executive Committee meeting as well as recommendations for Public Safety, other Transformation agencies.	\$ 375.38	1.4	\$ 525.53
8/16/2017	Ferraro, Rick	Modify draft analytical approach analyzing expected savings for Transformation Agencies from January to June baseline for people, contracts, facilities at request of Hacienda.	\$ 375.38	0.9	\$ 337.84
8/16/2017	Ferraro, Rick	Draft summary report at the request of R. Cabrera (Fortaleza) on Public Safety Executive Committee Meeting to use as a record of programmatic support to the agency efforts.	\$ 375.38	1.2	\$ 450.45
8/16/2017	Ferraro, Rick	Develop a summary of evaluating adequacy of connectivity between budgeted savings with work plans in project management system for Transformation Agencies.	\$ 375.38	0.8	\$ 300.30
8/16/2017	Ferraro, Rick	Outline additional slides for Budget-to-Action Line of Sight for Expected Savings document using Public Safety as an example to use in Public Safety leadership team presentation.	\$ 375.38	1.3	\$ 487.99
8/16/2017	Ferraro, Rick	Make corrections to Report on Public Safety Executive Committee meeting for discussion with R. Cabrera (Fortaleza).	\$ 375.38	0.4	\$ 150.15
8/16/2017	Ferraro, Rick	Meet with R. Cabrera, M. Canino (Fortaleza), C. Young (Deloitte) to refine report on Public Safety Executive meeting so lessons learned can be transferred to other transformation agencies.	\$ 375.38	1.4	\$ 525.53

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/16/2017	Ferraro, Rick	Review draft on budget check of three transformation agency budgets to help assess risk of savings erosion in FY18.	\$ 375.38	0.8	\$ 300.30
8/16/2017	Ferraro, Rick	Prepare outline of Guide on Organization Communications for transformation agency leaders to pilot with Department of Public Safety in order to integrate other agency recommendations as follow up to Public Safety Executive Committee meeting of 8/15	\$ 375.38	0.6	\$ 225.23
8/16/2017	Ferraro, Rick	Draft recommendation section of "Budget to Action through Line of Sight" document at request of R Cabrera (Fortaleza) to use in follow up meeting with Public Safety Executive Committee	\$ 375.38	1.1	\$ 412.91
8/16/2017	Hurley, Timothy	Meet with N. Jaresko (Executive Director of PROMESA), J. Doyle (Deloitte), and representatives from Hacienda, AAFAF, OMB, O'Melveny E&Y, McKinsey to discuss progress of agency-level initiatives within rightsizing and issues with identifying unrecorded liabilities due to lack of financial systems at agencies.	\$ 621.00	1.4	\$ 869.40
8/16/2017	Nguyen, Phuong	Draft email to C. Kennedy, M. Morla, D. Saran, V. Soran, C. Pizzo (all Deloitte) to obtain proposed next steps of cost management, revenue initiatives, government right-sizing, modified accrual, budget work streams for week of 8/20.	\$ 429.00	0.8	\$ 343.20
8/16/2017	Wheelock, John	Create presentation for F. Maldonado on projected savings achieved by Transformation sub-agencies regarding Contracts, Facilities, Personnel over FY18.	\$ 429.00	2.9	\$ 1,244.10
8/16/2017	Wheelock, John	Meet with R. Ferraro (Deloitte) to discuss approaches, data collections requirements/design for developing an estimate of FY18 savings expected from transformation agencies.	\$ 429.00	0.8	\$ 343.20
8/16/2017	Wheelock, John	Create presentation for R. Maldonado regarding target savings for each Transformation sub-agency in order to manage workplans.	\$ 429.00	2.8	\$ 1,201.20
8/16/2017	Wheelock, John	Prepare analysis on Contracts for the Designated Transformation Agencies to show potential areas of addressable spend that could yield savings through consolidation of spend (economies of scale) in the first few months of FY18.	\$ 429.00	2.7	\$ 1,158.30
8/16/2017	Young, Chris	Develop analysis reconciling cost savings projected in right-sizing initiatives for transformation agencies back to FY18 GPR Budget for use by I. Garcia (Fortaleza) and R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.8	\$ 1,117.80
8/17/2017	Badr, Yasmin	Meet with M. Canino discuss off-track implementation plan activities related to analysis of duplicative contract services to increase agency liaison engagement in execution, reporting on transformation progress.	\$ 366.00	2.1	\$ 768.60
8/17/2017	Badr, Yasmin	Prepare analysis outlining the status, risks, achievements related to the mobilization of Dept. of Family employees into integrated service centers to create transparency, monitor execution progress for I. Garcia (Fortaleza).	\$ 366.00	1.8	\$ 658.80

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Badr, Yasmin	Prepare analysis for the Department of Safety's activities related to the conceptual organization chart to provide additional considerations for successful organizational redesign & alignment.	\$ 366.00	2.2	\$ 805.20
8/17/2017	Badr, Yasmin	Update Project Central interface for the Integrated Service Centers based on updates received to timelines for executing Yauco, Catano, Florida sites for I. Garcia (Fortaleza) to review deliverable providing visibility into progress on government transformation.	\$ 366.00	1.8	\$ 658.80
8/17/2017	Badr, Yasmin	Update Project Central interface for the Administration for Human Resources & Legal Affairs' Single Employer Hacienda, ACUDEN initiatives to assess progress on government-wide mobilization of employees to attain cost-savings to highlight in reporting package deliverable to I. Garcia (Fortaleza).	\$ 366.00	1.9	\$ 695.40
8/17/2017	Carey, Diana	Review document on monthly 'budget-to-action line of sight to achieve savings' reporting provided by J. Wheelock (Deloitte), to gain understanding of the plan for evaluating baseline cost savings as they relate to monthly progress for the transformation agencies.	\$ 507.00	1.1	\$ 557.70
8/17/2017	Carey, Diana	Meet with M. Canino (Fortaleza) to discuss next steps for evolving 'owner' responsibility of the weekly Dept. of Public Safety (DPS) reporting of implementation progress.	\$ 507.00	0.9	\$ 456.30
8/17/2017	Carey, Diana	Prepare analysis of transformation agency implementation plan milestones that are linked to the four pillars (contracts, service, headcount, facilities), to incorporate into document that outlines how to use budget-to-action.	\$ 507.00	2.7	\$ 1,368.90
8/17/2017	Carey, Diana	Meet with R. Cabrera, M. Canino (Fortaleza), C. Young, R. Ferraro (Deloitte) to discuss recommendations for the Dept. of Public Safety (DPS) Executive Committee to manage/communicate transformation activity progress.	\$ 507.00	1.1	\$ 557.70
8/17/2017	Carey, Diana	Participate in meeting with J. Wheelock (Deloitte) to discuss approach for how to use budget-to-action to create a line of sight to achieve cost savings through monthly reporting.	\$ 507.00	0.6	\$ 304.20
8/17/2017	Carey, Diana	Develop a plan approach/timeline for coordinating with the transformation agencies providing updates, potential risks related to their implementation plans directly into Project Central to be entered.	\$ 507.00	0.6	\$ 304.20
8/17/2017	Ferraro, Rick	Analyze budget data received from Fiscal Board to assess personnel data in developing view of Government Transformation budgeted savings by agency.	\$ 375.38	0.6	\$ 225.23
8/17/2017	Ferraro, Rick	Review modifications to Budget to Action through Line of Sight reports.	\$ 375.38	0.4	\$ 150.15
8/17/2017	Ferraro, Rick	Update Guide on Organization Communications for transformation agency leaders to pilot with Dept. of Public Safety, including integration of other recommendations as follow up to Public Safety Executive Committee meeting.	\$ 375.38	0.8	\$ 300.30

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Date	Professional	Description	Rate	Hours	Fees
8/17/2017	Wheelock, John	Create new presentation for R. Maldonado showing complete line of sight reporting from Plan for Puerto Rico through budget development through workplans in order to gauge likelihood of achieving savings.	\$ 429.00	2.8	\$ 1,201.20
8/17/2017	Wheelock, John	Create mock analysis of Personnel target savings for inclusion in presentation to R. Maldonado in order to track effectiveness of the attrition-based strategy.	\$ 429.00	2.3	\$ 986.70
8/17/2017	Wheelock, John	Create new line of sight presentation regarding the Dept. of Public Safety for R. Cabrera in order to set expectations, guidance around the Transformation initiatives.	\$ 429.00	2.1	\$ 900.90
8/17/2017	Wheelock, John	Develop updated presentation as a follow-up to the executive committee of the Dept. of Public Safety for presentation to R. Cabrera in order to explain future reporting actions	\$ 429.00	2.3	\$ 986.70
8/17/2017	Wheelock, John	Incorporate workplans, budgeted line item savings, addressable Contracts spend into the Line of Sight presentation for R. Cabrera in order to communicate future actions to Dept. of Public Safety.	\$ 429.00	1.7	\$ 729.30
8/18/2017	Badr, Yasmin	Update Project Central Interface to reflect the Administration of Human Resources & Legal Affairs (OATRH) progress to date on transferring employees to Hacienda based on status update provided by R. Pagan(OATRH).	\$ 366.00	1.1	\$ 402.60
8/18/2017	Badr, Yasmin	Review status report for the Administration of Human Resource & Legal Affairs (OATRH) provided by R. Pagan (OATRH) to analyze risks, issues regarding agencies' cooperation with employee mobilization efforts.	\$ 366.00	1.8	\$ 658.80
8/18/2017	Badr, Yasmin	Review data provided by R. Pagan (Administration of Human Resources & Legal Affairs) regarding discrepancies in reported progress merging IT systems for the agency.	\$ 366.00	2.1	\$ 768.60
8/18/2017	Badr, Yasmin	Prepare implementation plan report to incorporate latest updates to activity status, progress, issues in in Project Central from the 6 transformation agencies / scope areas to comply with weekly reporting requirements to Fortaleza for I. Garcia (Fortaleza) to review.	\$ 366.00	2.2	\$ 805.20
8/18/2017	Badr, Yasmin	Prepare report outlining cumulative findings, highlights from the weekly status reports submitted by the 6 transformation agencies/scope areas to increase visibility, flag issues for I. Garcia to review.	\$ 366.00	2.1	\$ 768.60
8/18/2017	Carey, Diana	Review the overarching program, project, milestone dashboards in the implementation reporting package (prepared by Y. Badr, Deloitte) to assess whether it incorporates all of the latest updates in Project Central from the six transformation agencies.	\$ 507.00	1.9	\$ 963.30
8/18/2017	Carey, Diana	Review the agency-specific dashboard in the implementation reporting package (prepared by Y. Badr, Deloitte), which incorporates the latest updates in Project Central from the six transformation agencies, to provide latest status update to I. Garcia (Fortaleza), agency leadership.	\$ 507.00	1.8	\$ 912.60
8/18/2017	Carey, Diana	Review the updated 'budget-to-action line of sight to achieve savings' deck provided by J. Wheelock (Deloitte) to provide edits related to line item for savings detail.	\$ 507.00	0.7	\$ 354.90

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Date	Professional	Description	Rate	Hours	Fees
8/18/2017	Carey, Diana	Review the 8/18 status reports provided by the transformation agencies to identify updates/issues to highlight in the weekly reporting package for I. Garcia (Fortaleza), agency leadership.	\$ 507.00	1.7	\$ 861.90
8/18/2017	Carey, Diana	Draft email to I. Garcia (Fortaleza) to deliver the workplan analysis report, which incorporates the latest updates in Project Central from the transformation agencies.	\$ 507.00	0.4	\$ 202.80
8/18/2017	Nguyen, Phuong	Update database of budget, government right-sizing, cost management, revenue initiatives work streams to include current assessments, reporting requirements in order to support implementation of initiatives.	\$ 429.00	2.2	\$ 943.80
8/18/2017	Wheelock, John	Meet with financial personnel from 9-1-1 Call Center Emergency Response (part of Dept. of Public Safety) in order to analyze baseline reporting on Contracts, Facilities, Personnel prior to monthly update.	\$ 429.00	1.3	\$ 557.70
8/18/2017	Wheelock, John	Meet with financial personnel from Special Investigations Unit (part of Dept. of Public Safety) in order to analyze baseline reporting on Contracts, Facilities, Personnel prior to monthly update.	\$ 429.00	0.9	\$ 386.10
8/18/2017	Wheelock, John	Meet with financial personnel from Bomberos (part of Department of Public Safety) in order to analyze baseline reporting on Contracts, Facilities, Personnel prior to monthly update.	\$ 429.00	1.4	\$ 600.60
8/18/2017	Wheelock, John	Meet with L. Villegas from Dept. of the Family (part of Dept. of Familia) in order to analyze baseline reporting on Contracts, Facilities, Personnel prior to monthly update.	\$ 429.00	2.2	\$ 943.80
8/18/2017	Wheelock, John	Incorporate submitted information from Bomberos agency on Facilities into master workbook tracking Contracts, Facilities, Personnel in order to track agency progress towards FY18 budget targets	\$ 429.00	1.9	\$ 815.10
8/18/2017	Wheelock, John	Meet with financial personnel from Institute for Forensic Sciences (part of Dept. of Public Safety) regarding baseline reporting on Contracts, Facilities, Personnel prior to monthly update.	\$ 429.00	1.6	\$ 686.40
8/20/2017	Wheelock, John	Review, incorporate feedback from R. Ferraro, C. Young on presentations Line of Sight, Estimating Transformation Savings, in order to present agency progress to R. Maldonado.	\$ 429.00	1.4	\$ 600.60
8/21/2017	Badr, Yasmin	Meet with Y. Diaz (Dept. of Economic Development (DDEC)) to discuss the acquisition of the Dept. of Land Authority into the DDEC umbrella, develop implementation plan activities to enable the sub-agency to contribute to broader government transformation, cost saving efforts.	\$ 366.00	2.9	\$ 1,061.40
8/21/2017	Badr, Yasmin	Evaluate updates provided by the Department of Safety (DPS) by M. Canino (DPS) related to the move of Emergency Medical Services to Fire Dept. facilities in order to identify discrepancies in reported status of tasks, timelines to remediate data quality issues in Project Central for I. Garcia (Fortaleza).	\$ 366.00	1.7	\$ 622.20

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Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Badr, Yasmin	Prepare analysis the Dept. of Family's employee mobilization implementation activities based on 8/18 update received from M. Santos to assess comprehensiveness of plan activities.	\$ 366.00	1.4	\$ 512.40
8/21/2017	Badr, Yasmin	Evaluate risks, issues associated with the Dept. of Economic Development's delayed transformation activities to analyze which functions will remain within the new Destination Marketing Organization to assess impact on cost savings.	\$ 366.00	1.9	\$ 695.40
8/21/2017	Badr, Yasmin	Prepare analysis for the Administration of Human Resources & Legal Affairs (OATRH) outlining the risks for obtaining OGP authorization for transfer of ACUDEN employees to develop contingency plan for obtaining cost savings.	\$ 366.00	1.3	\$ 475.80
8/21/2017	Carey, Diana	Update the proposed approach to develop nine Dept. of Public Safety (DPS) business cases that demonstrate cost savings, to reflect a compressed timeline.	\$ 507.00	1.3	\$ 659.10
8/21/2017	Carey, Diana	Draft email to M. Canino (Fortaleza) to follow-up on request for a meeting to discuss the revised Dept. of Public Safety (DPS) business case approach with timeline, prior to the DPS Executive Committee meeting.	\$ 507.00	0.2	\$ 101.40
8/21/2017	Doyle, John	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (Director of Cash Management), F. Pares (Director of Tax), C. Perez (PR - Chief of Staff for the Secretary of Treasury), R. Guerra (Director of Accounting), O. Rodriguez (PR - Asst Secretary of Central Accounting), M. Gonzalez (Director AAFAF Right Sizing), A. Mendes (Director AAFAF Financial Reporting) to discuss Tax reform, Budget to Actual reporting, tax revenue initiatives and work plan to identify savings from contracting process.	\$ 585.00	1.6	\$ 936.00
8/21/2017	Hurley, Timothy	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), C. Perez (PR - Chief of Staff for Secretary of Treasury), R. Guerra (PR - Asst Secretary of Central Accounting), O. Rodriguez (PR - Asst Secretary of Central Accounting), M. Gonzalez (Director AAFAF Right Sizing), A. Mendes (AAFAF - Financial Reporting) to discuss updates on tax reform strategy, progress made on budget-to-actual reporting, and prospective savings that could be identified within the GPR's contracting processes.	\$ 621.00	1.6	\$ 993.60
8/21/2017	Saran, Daljeet	Revise presentation for R. Maldonado (GPR Treasury Secretary) with feedback from C. Young (Deloitte) on creating a line of sight for Dept. of Public Safety to include additional analysis on inventory of contracts, facilities.	\$ 546.00	2.8	\$ 1,528.80
8/21/2017	Saran, Daljeet	Update analysis for the Dept. of Public Safety to include in the Line of Sight presentation on contracts, facilities.	\$ 546.00	2.2	\$ 1,201.20
8/21/2017	Saran, Daljeet	Update analysis for R. Maldonado (GPR Treasury Secretary) on projected savings for each of the three umbrella agencies regarding workplan actions.	\$ 546.00	1.9	\$ 1,037.40



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Date	Professional	Description	Rate	Hours	Fees
8/21/2017	Wheelock, John	Update presentation Creating a Line of Sight with feedback from C. Young (Deloitte) to include additional analysis on inventory of contracts, facilities for Dept. of Public Safety.	\$ 429.00	2.1	\$ 900.90
8/21/2017	Wheelock, John	Update analysis on contracts, facilities for the Dept. of Public Safety in order to include in the Line of Sight presentation for R. Maldonado.	\$ 429.00	2.9	\$ 1,244.10
8/21/2017	Wheelock, John	Update analysis on projected savings for each of the three umbrella agencies in order to include in the presentation for R. Maldonado regarding workplan actions.	\$ 429.00	2.6	\$ 1,115.40
8/21/2017	Wheelock, John	Update analysis in presentation Estimating Transformation Agency Budget Savings with feedback from R. Ferraro regarding Personnel analysis, next steps for agencies in order to present to R. Maldonado.	\$ 429.00	1.8	\$ 772.20
8/21/2017	Young, Chris	Prepare executive summary of current status as of Aug-20 of agency right-sizing transformation initiatives to include milestones achieved, data that has been made available and projected savings for use by I. Garcia (Fortaleza) and R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 621.00	1.3	\$ 807.30
8/21/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss the status as of Aug-20 of the cost savings projected to be achieved through the right-sizing transformation initiatives and any recent challenges encountered to meet those objectives.	\$ 621.00	0.7	\$ 434.70
8/22/2017	Badr, Yasmin	Update 8/21 analysis outlining the issues for the Administration of Human Resources & Legal Affairs (OATRH) in obtaining OGP authorization for transfer of 35 ACUDEN employees to account for cost analysis of transfer to achieve cost savings.	\$ 366.00	1.9	\$ 695.40
8/22/2017	Badr, Yasmin	Evaluate risks associated with the Integrated Service Centers timeline for the Bayamon, San Juan Capital Center sites to analyze impact on the mobilization of personnel to those sites to facilitate cohesive execution of these transformation initiatives.	\$ 366.00	2.1	\$ 768.60
8/22/2017	Badr, Yasmin	Prepare analysis outlining achievements to date for the Dept. of Economic Development's (DDEC) consolidation of organizational structures into the DDEC umbrella to create visibility, transparency into execution of cost savings initiatives, per I. Garcia's request.	\$ 366.00	1.7	\$ 622.20
8/22/2017	Badr, Yasmin	Review Dept. of Family's implementation plan updates to identify data quality issues related to milestones, timelines, status of tasks related to identifying resources for integration.	\$ 366.00	1.8	\$ 658.80
8/22/2017	Badr, Yasmin	Review implementation plan updates provided by Administration for Human Resources & Legal Affairs (OATRH) to assess progress, benchmark actuals vs. projected for activities related to the development of centralized classification, compensation plans per I. Garcia's (Fortaleza) request.	\$ 366.00	1.1	\$ 402.60

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Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Badr, Yasmin	Evaluate the Department of Safety's lease contracts analysis to identify gaps, provide additional considerations to create action plan for lease reduction, facility integration to facilitate execution of transformation for I. Garcia to review in the Aug-20 report.	\$ 366.00	0.6	\$ 219.60
8/22/2017	Carey, Diana	Meet with M. Canino (Fortaleza) to discussed the revised approach with timeline to develop nine Dept. of Public Safety (DPS) business cases to demonstrate cost savings.	\$ 507.00	0.7	\$ 354.90
8/22/2017	Ferraro, Rick	Develop questions for R. Cabrera (Fortaleza) based on Public Safety example Line of Sight to Budget Savings (8/21 version) for corrections to assist with agency plans to achieve FY18 budget.	\$ 375.38	0.7	\$ 262.76
8/22/2017	Ferraro, Rick	Analyze priority topics for status review meeting with Y. Roman, F. Figueroa (Fortaleza) based on Weekly Project Status/Work Plan reports, emphasizing budget savings in Economic Development.	\$ 375.38	0.9	\$ 337.84
8/22/2017	Ferraro, Rick	Draft messages for Public Safety Communications Plan, organized by the six "pillars" that the agency has deployed for transformation program management, for discussion with R. Cabrera (Fortaleza).	\$ 375.38	0.6	\$ 225.23
8/22/2017	Ferraro, Rick	Assess analytic design/readiness for monthly reporting for non-personnel costs for Public Safety, Economic Development, Familia in preparation for discussion with R. Cabrera (Fortaleza).	\$ 375.38	0.9	\$ 337.84
8/22/2017	Ferraro, Rick	Meet with F. Figueroa (Fortaleza) to discuss implications of current weekly status report from Central Human Resources as well as the Single Employer initiative.	\$ 375.38	1.3	\$ 487.99
8/22/2017	Ferraro, Rick	Meet with R. Cabrera, M. Canino (Fortaleza), D. Saran, J. Wheelock (Deloitte) to discuss changes to Public Safety Line of Sight to Budgeted Savings (version as of 8/21) to identify opportunity for facilities decisions.	\$ 375.38	1.2	\$ 450.45
8/22/2017	Ferraro, Rick	Prepare messages for discussion with I. Garcia, R. Cabrera (Fortaleza) to address near term needs as well as shape expectations about transition to FY19	\$ 375.38	1.6	\$ 600.60
8/22/2017	Ferraro, Rick	Review the 8/22 version of Line of Sight to Budget Savings report for Public Safety to incorporate feedback received from R. Cabrera (Fortaleza).	\$ 375.38	0.4	\$ 150.15
8/22/2017	Ferraro, Rick	Modify context to Line of Sight to Budget Savings report for Public Safety with detail to summarize the project management structure in place for review with R. Cabrera (Fortaleza).	\$ 375.38	2.2	\$ 825.83
8/22/2017	Hurley, Timothy	Meet with C. Perez (PR - Chief of Staff for Secretary of Treasury), O. Rodriguez (PR - Asst Secretary of Central Accounting), J. Steinway (Deloitte) to review materials for the presentation to N. Jaresko (Executive Director of PROMESA) regarding status of right-sizing transformation initiatives, identifying contract savings, and budget-to-actual reporting.	\$ 621.00	0.8	\$ 496.80
8/22/2017	Hurley, Timothy	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to debrief and discuss any follow-ups from his meeting with N. Jaresko (Executive Director of PROMESA) related to the status of the tax revenue initiatives.	\$ 621.00	0.2	\$ 124.20

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Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Saran, Daljeet	Revise presentation for monthly reporting regarding Contracts database to identify consolidation opportunities of a single contracts vendor with multiple agencies.	\$ 546.00	0.9	\$ 491.40
8/22/2017	Saran, Daljeet	Meet with C. Young, J. Wheelock (Deloitte) to debrief on August 21st meeting with R. Maldonado (GPR Treasury Secretary) regarding agency readiness, of meeting FY18 budgetary goals in order to comply with the oversight board.	\$ 546.00	1.0	\$ 546.00
8/22/2017	Saran, Daljeet	Schedule follow-up meetings with J. Wheelock (Deloitte) on monthly savings reporting with the Policia department, M. Canino (Dept. of Public Safety) in order to review, Contracts information.	\$ 546.00	0.6	\$ 327.60
8/22/2017	Saran, Daljeet	Discuss with J. Wheelock (Deloitte) to update process for reporting monthly savings achieved by each Transformation sub-agency regarding Contracts, Facilities, other non-personnel changes.	\$ 546.00	1.9	\$ 1,037.40
8/22/2017	Saran, Daljeet	Meet with R. Cabrera (Fortaleza), M. Canino (Fortaleza) with J. Wheelock, R. Ferraro (Deloitte) to discuss changes to Public Safety Line of Sight to Budgeted Savings (version as of 8/21) to identify opportunity for facilities decisions.	\$ 546.00	1.2	\$ 655.20
8/22/2017	Saran, Daljeet	Discuss status with J. Wheelock, R. Ferraro of analytic design/readiness for monthly reporting for non-personnel costs for Public Safety, Economic Development, Familia in preparation for discussion with R. Cabrera (Fortaleza).	\$ 546.00	1.3	\$ 709.80
8/22/2017	Wheelock, John	Update analysis in the Office of Budget Management monthly reporting regarding Contracts database in order to help identify consolidation opportunities of a single contracts vendor with multiple agencies.	\$ 429.00	0.7	\$ 300.30
8/22/2017	Wheelock, John	Meet with D. Saran, C. Young to debrief on previous evening's meeting with R. Maldonado regarding agency readiness, certification of meeting FY18 budgetary goals in order to comply with the oversight board.	\$ 429.00	1.0	\$ 429.00
8/22/2017	Wheelock, John	Schedule follow-up meetings with D. Saran on monthly savings reporting with the Policia department, M. Canino (liaison to Dept. of Public Safety) in order to review, Contracts information.	\$ 429.00	0.6	\$ 257.40
8/22/2017	Wheelock, John	Discuss with D. Saran new process for reporting monthly savings achieved by each Transformation sub-agency regarding Contracts, Facilities, other non-personnel changes.	\$ 429.00	1.9	\$ 815.10
8/22/2017	Wheelock, John	Meet with R. Cabrera, M. Canino (Fortaleza), D. Saran, R. Ferraro (Deloitte) to discuss changes to Public Safety Line of Sight to Budgeted Savings (version as of 8/21) to identify opportunity for facilities decisions.	\$ 429.00	1.2	\$ 514.80
8/22/2017	Wheelock, John	Discuss status with D. Saran, R. Ferraro of analytic design/readiness for monthly reporting for non-personnel costs for Public Safety, Economic Development, Familia in preparation for discussion with R. Cabrera (Fortaleza).	\$ 429.00	0.9	\$ 386.10
8/22/2017	Wheelock, John	Update analysis in Line of Sight presentation regarding Dept. of Public Safety Transformation activities in order to share with sub-agency heads, sponsors, drivers.	\$ 429.00	2.8	\$ 1,201.20

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Date	Professional	Description	Rate	Hours	Fees
8/22/2017	Young, Chris	Prepare analysis to reconcile data prepared by DDEC (Dept. of Economic Development) to FY18 Budget to understand and remediate variances in projected savings estimates.	\$ 621.00	1.8	\$ 1,117.80
8/23/2017	Badr, Yasmin	Prepare analysis for the Dept. of Family's transformation activities outlining progress on centralizing shared services based on updated activities received from M. Santos to assess feasibility execution, provide feedback.	\$ 366.00	2.0	\$ 732.00
8/23/2017	Badr, Yasmin	Evaluate issues associated with the Single Employer 911, ADSEF initiatives to analyze impact on timely execution, projected costs savings for I. Garcia to review.	\$ 366.00	1.9	\$ 695.40
8/23/2017	Badr, Yasmin	Update analysis outlining achievements to date for the Dept. of Economic Development's (DDEC) consolidation of organizational structures, to account for the acquisition on the Dept. of Land authority.	\$ 366.00	1.8	\$ 658.80
8/23/2017	Badr, Yasmin	Evaluate risks related to Administration of Human Resource & Legal Affairs (OATRH) challenges with stakeholder engagement, stakeholder resistance within agencies who will be transferring employees to other agencies to analyze impact on meeting employee.	\$ 366.00	1.9	\$ 695.40
8/23/2017	Badr, Yasmin	Update analysis the Department of Family's employee mobilization implementation activities based on update received from M. Santos to assess comprehensiveness of plan activities.	\$ 366.00	1.2	\$ 439.20
8/23/2017	Carey, Diana	Prepare for and meet with R. Ferraro (Deloitte) to discuss the revised timeline for completion of nine Dept. of Public Safety (DPS) business cases, to be presented at DPS Executive Committee for approval.	\$ 507.00	0.6	\$ 304.20
8/23/2017	Carey, Diana	Meet with R. Ferraro (Deloitte) to discuss the method of rating risk associated with various savings "buckets" for transformation agencies, specifically the use of a "percentage complete" indicator to reflect the status of the workplans.	\$ 507.00	0.7	\$ 354.90
8/23/2017	Carey, Diana	Develop an approach to conduct a series of nine Department of Public Safety (DPS) business case kick-off sessions with Executive Committee Sponsors, Drivers, Fortaleza, to determine estimated cost savings in FY2018.	\$ 507.00	1.8	\$ 912.60
8/23/2017	Carey, Diana	Update the proposed approach to develop nine Department of Public Safety (DPS) business cases that demonstrate cost savings, to reflect feedback from M. Canino (Fortaleza), prior to presenting to the DPS Executive Committee for approval on 8/24.	\$ 507.00	0.9	\$ 456.30
8/23/2017	Carey, Diana	Evaluate status as of 8/23 of transformation agency submissions in Project Central to assess next steps for coordination with Fortaleza, outreach to agency owners, in order to ensure accurate implementation progress reporting on transformation activities.	\$ 507.00	0.6	\$ 304.20
8/23/2017	Doyle, John	Meet with N Jaresko (Executive Director - PROMESA Oversight Board), McKinsey, Conway MacKenzie, AAFAF, E&Y, OMB, O' Melveny, and Rothschild to discuss matters related to achievement of Fiscal Plan, migration to zero based budgeting, and status of confidential cost savings initiative.	\$ 585.00	1.1	\$ 643.50

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Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Ferraro, Rick	Review with D. Carey timeline for completion of nine Public Safety business cases to be presented at Public Safety Executive Committee.	\$ 375.38	0.5	\$ 187.69
8/23/2017	Ferraro, Rick	Discussion with J. Wheelock (Deloitte) regarding alternative analysis of cost of Public Safety 300+ facilities for potential consolidation/savings opportunities.	\$ 375.38	0.7	\$ 262.76
8/23/2017	Ferraro, Rick	Discussion with J. Wheelock (Deloitte) regarding changes to Line of Sight to Budget Savings presentation summarizing budget estimates by sub-agency.	\$ 375.38	0.8	\$ 300.30
8/23/2017	Ferraro, Rick	Meet with I. Garcia (Fortaleza) to discuss content/value of sharing the Line of Sight document on Public Safety with Fiscal Agent, Oversight Board to report on the project management structure in place to oversee work plan completion.	\$ 375.38	1.3	\$ 487.99
8/23/2017	Ferraro, Rick	Discussion with D. Carey (Deloitte) regarding the method of rating risk associated with various savings "buckets" for transformation agencies, with attention to use of percentage complete reflected in work plans residing in the project management tool.	\$ 375.38	0.6	\$ 225.23
8/23/2017	Ferraro, Rick	Call with D. Saran (Deloitte) on nature of data analytical approaches to assess potential consolidation savings for Public Safety facilities for 8/23 discussion with R. Cabrera (Fortaleza).	\$ 375.38	0.6	\$ 225.23
8/23/2017	Ferraro, Rick	Meeting with R. Cabrera, M. Canino (Fortaleza), J. Wheelock, D. Saran (Deloitte) to evaluate the potential value from analysis of 300+ Public Safety facilities to identify consolidation/savings opportunities.	\$ 375.38	1.1	\$ 412.91
8/23/2017	Ferraro, Rick	Discuss analysis of sources of data (e.g. zip code lookup or direct collection) with J. Wheelock (Deloitte) for potential facilities analysis discussion with R. Cabrera (Fortaleza) .	\$ 375.38	0.7	\$ 262.76
8/23/2017	Ferraro, Rick	Prepare comments to C. Kennedy (Deloitte) on approach to Contracts analysis, with suggested methods for choosing purchasing "champions" for maximum participation/responsiveness.	\$ 375.38	0.5	\$ 187.69
8/23/2017	Ferraro, Rick	Modify Line of Sight to Budget Savings for Public Safety report (8/23 version) regarding "call to action" message, including use of qualitative reports by work stream.	\$ 375.38	0.9	\$ 337.84
8/23/2017	Ferraro, Rick	Modify draft weekly status report related to Government Rightsizing for use with R Maldonado (Secretary of Treasury) meeting.	\$ 375.38	0.6	\$ 225.23
8/23/2017	Ferraro, Rick	Meet with Y. Roman (Fortaleza), J Wheelock (Deloitte) to review Economic Development budget savings calculations to assess component parts for potential explanation to Oversight Board.	\$ 375.38	0.7	\$ 262.76

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Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Hurley, Timothy	Meet with N. Jaresko (PROMESA Executive Director), O. Rodriguez (PR - Asst Secretary of Central Accounting), F. Pena (PR - Asst Secretary of Treasury Area), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), C. Perez (PR - Chief of Staff for Secretary of Treasury), R. Guerra (PR - Asst Secretary of Central Accounting), O. Rodriguez (PR - Asst Secretary of Central Accounting), M. Gonzalez (Director AAFAF Right Sizing), A. Mendes (Director AAFAF Financial Reporting) to discuss issues regarding achieving specific targets outlined in the FY18 Fiscal Plan.	\$ 621.00	1.3	\$ 807.30
8/23/2017	Saran, Daljeet	Meet with Y. Diaz (Dept. of Economic Development) to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget related to Department of Tourism.	\$ 546.00	1.1	\$ 600.60
8/23/2017	Saran, Daljeet	Meet with Y. Diaz (Dept. of Economic Development) to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget for Industrial Development agency.	\$ 546.00	0.8	\$ 436.80
8/23/2017	Saran, Daljeet	Meet with Y. Diaz (Dept. of Economic Development) to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget for Horse Racing agency.	\$ 546.00	0.7	\$ 382.20
8/23/2017	Saran, Daljeet	Meet with Y. Diaz (Dept. of Economic Development) to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget for Land Administration agency.	\$ 546.00	0.9	\$ 491.40
8/23/2017	Saran, Daljeet	Meet with R. Cabrera, M. Canino (Fortaleza), R. Ferraro, J. Wheelock (Deloitte) to evaluate the potential value from analysis of 300+ Public Safety facilities to identify consolidation/savings opportunities.	\$ 546.00	1.1	\$ 600.60
8/23/2017	Saran, Daljeet	Meet with Y. Diaz (Dept. of Economic Development) to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget for Roosevelt Roads agency.	\$ 546.00	1.3	\$ 709.80
8/23/2017	Saran, Daljeet	Meet with Y. Diaz (Dept. of Economic Development) to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget for Trade & Export agency.	\$ 546.00	0.8	\$ 436.80
8/23/2017	Saran, Daljeet	Meet with Y. Diaz (Dept. of Economic Development) to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget for Economic Development agency.	\$ 546.00	0.9	\$ 491.40
8/23/2017	Saran, Daljeet	Review analysis regarding potential consolidation opportunities related to geographic footprint for Department of Public Safety regarding square footage per facility.	\$ 546.00	1.1	\$ 600.60
8/23/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development), drivers in Tourism agency to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget.	\$ 429.00	1.1	\$ 471.90

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/23/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development), drivers in Industrial Development agency to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget.	\$ 429.00	0.8	\$ 343.20
8/23/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development), drivers in Horse Racing agency to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget.	\$ 429.00	0.7	\$ 300.30
8/23/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development), drivers in Land Administration agency to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget.	\$ 429.00	0.9	\$ 386.10
8/23/2017	Wheelock, John	Meet with R. Cabrera, M. Canino (Fortaleza), R. Ferraro, D. Saran (Deloitte) to evaluate the potential value from analysis of 300+ Public Safety facilities to identify consolidation/savings opportunities.	\$ 429.00	1.1	\$ 471.90
8/23/2017	Wheelock, John	Meet with Y. Roman (Fortaleza), R. Ferraro (Deloitte) to review Economic Development budget savings calculations, impact of earmarked revenue, how to isolate component parts for potential explanation to Oversight Board.	\$ 429.00	0.7	\$ 300.30
8/23/2017	Wheelock, John	Discuss with R. Ferraro (Deloitte) changes to Line of Sight to Budget Savings presentation regarding budget estimates by sub-agency.	\$ 429.00	0.8	\$ 343.20
8/23/2017	Wheelock, John	Discuss with R. Ferraro (Deloitte) alternative analysis of cost of Public Safety 300+ facilities for potential consolidation/savings opportunities.	\$ 429.00	0.7	\$ 300.30
8/23/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development), drivers in Roosevelt Roads agency to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget.	\$ 429.00	0.7	\$ 300.30
8/23/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development), drivers in Trade & Export agency to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget.	\$ 429.00	0.8	\$ 343.20
8/23/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development), drivers in Economic Development agency to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget.	\$ 429.00	0.9	\$ 386.10
8/23/2017	Wheelock, John	Prepare analysis on geographic footprint for Dept. of Public Safety regarding square footage per facility to analyze potential consolidation opportunities.	\$ 429.00	0.7	\$ 300.30
8/23/2017	Young, Chris	Meet with T. Hurley, C. Kennedy (Deloitte) to discuss work plan related to contracts in order to prioritize agencies, integrate teams, understand data needs at agency-level, and understand how to identify addressable savings.	\$ 621.00	0.8	\$ 496.80
8/23/2017	Young, Chris	Review workplan for the government-wide PeopleSoft (PRIFAS Accounting System) assessment, including action plans and objectives to align with PROMESA objectives and participation by GPR resources.	\$ 621.00	2.2	\$ 1,366.20



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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/24/2017	Badr, Yasmin	Update Aug 21 analysis assessing comprehensiveness of transformation activities to account for the identification of integration locations based on sites provided by M. Santos (Dept. of Family).	\$ 366.00	1.9	\$ 695.40
8/24/2017	Badr, Yasmin	Prepare analysis for Dept. of Safety (DPS) sub-agency, Emergency Medical Systems, outlining achievements to date related to the cost analysis for employees mobilizing based on contract, cost per employee, data received from M. Canino (DPS).	\$ 366.00	1.4	\$ 512.40
8/24/2017	Badr, Yasmin	Evaluate risks associated with the cancellation of essential services for Dept. of Safety (DPS) sub agency, Special Investigations Bureau, based on status update provided by M. Canino (DPS), to develop mitigation strategies to maximize cost savings.	\$ 366.00	1.3	\$ 475.80
8/24/2017	Badr, Yasmin	Update Project Central Interface associated with integrating PRIDCO into CSI site, based on status update provided by G. Cortes (Integrated Service Centers) government leadership to create transparency to agency.	\$ 366.00	1.9	\$ 695.40
8/24/2017	Badr, Yasmin	Prepare analysis for Dept. of Safety sub-agency 911 related to the development of business cases for service reduction to attain cost savings to evaluate feasibility of meeting planned timelines for I. Garcia to review.	\$ 366.00	2.1	\$ 768.60
8/24/2017	Badr, Yasmin	Discuss the Dept. of Economic Development's challenges in meeting Project Central reporting expectations with R. Ferraro (Deloitte) to determine approach/actions plan to ensure status of transformation activities is current.	\$ 366.00	0.6	\$ 219.60
8/24/2017	Carey, Diana	Meet with R. Cabrera (Dept. of Public Safety) and M. Canino (Fortaleza) to assess progress and potential issues on the agency's plan to establish more consistent and uniform job classifications across the sub-agencies as part of the larger human capital restructuring efforts.	\$ 507.00	2.2	\$ 1,115.40
8/24/2017	Carey, Diana	Meet with R. Cabrera (Fortaleza), M. Canino (Fortaleza), Dept. of Public Safety (DPS) to assess progress made in implementing transformation activities to reduce costs at Instituto de Ciencias Forenses (NIE).	\$ 507.00	1.4	\$ 709.80
8/24/2017	Carey, Diana	Review summary prepared by R. Ferraro (Deloitte) describing issues discussed with Y. Diaz (Fortaleza) in reporting cost savings information at the Dept. of Economic Development (DDEC) to Fortaleza, Oversight Board.	\$ 507.00	0.4	\$ 202.80
8/24/2017	Carey, Diana	Meet with Y. Badr (Deloitte) to identify data discrepancy issues on transformation agency workplans in Project Central that need to be addressed with face-to-face agency meetings.	\$ 507.00	0.4	\$ 202.80
8/24/2017	Carey, Diana	Draft email to R. Cabrera (Fortaleza) to communicate status of delinquent transformation agency workplans and status report submissions to assess corrective actions.	\$ 507.00	0.4	\$ 202.80
8/24/2017	Carey, Diana	Prepare analysis of the Dept. of Public Safety (DPS) workplan to identify tasks related to human capital analysis for mobilization that are at risk of not being completed on time, to prepare for meeting with J. Lopez (Policia).	\$ 507.00	0.7	\$ 354.90

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/24/2017	Ferraro, Rick	Analyze Economic Development business case on the Direct Marketing Organization allocation to assess impact on FY18 savings goal.	\$ 375.38	0.8	\$ 300.30
8/24/2017	Ferraro, Rick	Discuss Economic Development responsiveness to meeting project management system entry expectations with Y. Badr (Deloitte) to assess follow up actions of transformation activities.	\$ 375.38	0.6	\$ 225.23
8/24/2017	Ferraro, Rick	Meet with Y. Roman (Fortaleza) to reconcile Economic Development FY18 savings targets in relation to Direct Marketing Organization plan, including discussion on progress of New Government Task Force.	\$ 375.38	2.3	\$ 863.36
8/24/2017	Ferraro, Rick	Prepare email to Deloitte Government Transformation team summarizing highlights/action items from meeting with Y. Roman (Fortaleza).	\$ 375.38	0.7	\$ 262.76
8/24/2017	Ferraro, Rick	Review debrief from D. Carey (Deloitte) of 8/24 Public Safety Executive Committee, including impact on schedule for nine business cases to be completed by mid-October for Committee approval.	\$ 375.38	0.7	\$ 262.76
8/24/2017	Ferraro, Rick	Prepare suggested modifications to analysis on Economic Development budget to reflect earmarked revenues for inclusion in Fortaleza presentation.	\$ 375.38	0.7	\$ 262.76
8/24/2017	Ferraro, Rick	Develop presentation for kick-off meeting with Communications Lead for government transformation with I. Garcia (Fortaleza).	\$ 375.38	1.2	\$ 450.45
8/24/2017	Ferraro, Rick	Discuss role of public private partnerships in government transformation, including Economic Development operating fund structure, with Y. Roman, F. Figueroa (Fortaleza) to assess savings impact on General Fund in funds receiving earmarked revenue.	\$ 375.38	1.1	\$ 412.91
8/24/2017	Ferraro, Rick	Prepare email to D. Saran (Deloitte) on methods to calculate net government savings in case of Tourism agency with earmarked revenues to cover certain marketing costs.	\$ 375.38	0.6	\$ 225.23
8/24/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development), drivers in Cooperatives agency to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget.	\$ 429.00	0.7	\$ 300.30
8/24/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development), drivers in Economic Commerce agency to review implementation plans aimed at achieving targeted budgetary savings in FY18 budget.	\$ 429.00	1.2	\$ 514.80
8/24/2017	Wheelock, John	Prepare analysis on difference between budgetary targeted adjustments vs. actual reduction in spend that will accrue to the General Fund in order to better educate agencies on the definition of "savings".	\$ 429.00	2.9	\$ 1,244.10
8/24/2017	Wheelock, John	Prepare analysis on addressable rent, utilities annual spend by agency to analyze potential for consolidation of rural offices.	\$ 429.00	2.8	\$ 1,201.20
8/24/2017	Wheelock, John	Update analysis on Line of Sight Presentation to incorporate the lack of general fund savings from Tourism agency.	\$ 429.00	2.1	\$ 900.90

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/25/2017	Badr, Yasmin	Prepare analysis outlining key risks, issues of the Administration of Human Resources & Legal Affairs with delayed execution of Single Employer initiatives to reevaluate timelines, costs savings for I. Garcia to review.	\$ 366.00	1.2	\$ 439.20
8/25/2017	Badr, Yasmin	Prepare analysis on delayed, off track, at risk milestones across the 6 transformation agencies, scope areas outlining transformation activities that require follow-up.	\$ 366.00	1.4	\$ 512.40
8/25/2017	Badr, Yasmin	Update Project Central interface to reflect progress to date on the merging of technical services for the Department of Family, based on status update received from M. Santos (Dept. of Family) to maintain the data of same in the system for I. Garcia (Fortaleza) to review.	\$ 366.00	1.7	\$ 622.20
8/25/2017	Badr, Yasmin	Prepare transformation implementation report to incorporate latest updates into Project Central from the 6 transformation agencies / scope areas to provide visibility into progress made on government transformation for I. Garcia (Fortaleza).	\$ 366.00	2.9	\$ 1,061.40
8/25/2017	Badr, Yasmin	Prepare comprehensive analysis outlining the status, progress of the projects that are ongoing, off-track, complete across the 6 transformation agencies, scope areas to update I. Garcia (Fortaleza).	\$ 366.00	1.8	\$ 658.80
8/25/2017	Carey, Diana	Meet with R. Cabrera, M. Canino (Fortaleza), Dept. of Public Safety (DPS) implementation owners to establish expectations on creating a budget-to-action line of sight on transformation activities that result in cost savings.	\$ 507.00	1.9	\$ 963.30
8/25/2017	Carey, Diana	Meet with R. Cabrera, M. Canino (Fortaleza), Dept. of Public Safety (DPS) implementation owners to discuss responsibilities in providing weekly updates into Project Central.	\$ 507.00	1.7	\$ 861.90
8/25/2017	Carey, Diana	Meet with J. Lopez (Dept. of Policia) to walkthrough the Dept. of Public Safety (DPS) workplan to identify tasks related to human capital analysis.	\$ 507.00	1.4	\$ 709.80
8/25/2017	Carey, Diana	Prepare analysis of status reports provided by the transformation agencies, to identify recent accomplishments, potential issues in executing integrated service centers, to highlight in the weekly update for I. Garcia (Fortaleza).	\$ 507.00	1.3	\$ 659.10
8/25/2017	Carey, Diana	Draft email to M. Canino (Fortaleza) to coordinate next steps on facilitating the Department of Public Safety 'Re-evaluate services' business case kick-off meeting with the Executive Committee sponsor, owner, working group members.	\$ 507.00	0.3	\$ 152.10
8/25/2017	Carey, Diana	Review summary prepared by R. Ferraro (Deloitte) outlining coordination between I. Garcia (Fortaleza), J. Portello (AAFAF) and the Governor on progress in executing the Dept. of Public Safety (DPS) budget-to-action line of sight.	\$ 507.00	0.4	\$ 202.80
8/25/2017	Ferraro, Rick	Prepare email to J. Wheelock, D. Saran (Deloitte) on analyses needed to assess Economic Development budget savings FY18 target.	\$ 375.38	0.8	\$ 300.30

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/25/2017	Ferraro, Rick	Discuss with I. Garcia (Fortaleza) the response from Fiscal Board to the comprehensive description of project management structure that had been provided to Public Safety Executive Committee on 8/15, including implications for other transformation agencies.	\$ 375.38	0.3	\$ 112.61
8/25/2017	Ferraro, Rick	Discussion with I. Garcia (Fortaleza) regarding the need for additional data from government transformation Communications Lead.	\$ 375.38	0.3	\$ 112.61
8/25/2017	Ferraro, Rick	Prepare email to C. Young (Deloitte) regarding the Fiscal Board reaction to the comprehensive description of project management structure/support tools.	\$ 375.38	0.6	\$ 225.23
8/25/2017	Ferraro, Rick	Discuss New Government agency consolidation schedule with Y. Roman (Fortaleza) regarding implications for FY18 budget savings analysis.	\$ 375.38	0.9	\$ 337.84
8/25/2017	Ferraro, Rick	Discussion (partial) with D. Saran, Y. Wheelock (Deloitte) to develop the analysis for Economic Development budget savings reporting.	\$ 375.38	0.6	\$ 225.23
8/25/2017	Ferraro, Rick	Prepare email to C. Young (Deloitte) summarizing the consolidation plan, including schedule of the New Government Task Force.	\$ 375.38	0.8	\$ 300.30
8/25/2017	Ferraro, Rick	Discuss Economic Development sources of revenue, including related restrictions on use of funds, with Y. Roman (Fortaleza) to analyze baseline cost structure for seven sub-agencies subject to savings in FY18 budget.	\$ 375.38	1.1	\$ 412.91
8/25/2017	Ferraro, Rick	Build approximate FY17 baseline across Economic Development agencies to contrast with FY18 budgeted savings to test reasonableness of reductions.	\$ 375.38	0.8	\$ 300.30
8/25/2017	Ferraro, Rick	Prepare sketch of FY17 to FY18 budget bridge for Economic Development sub-agencies for discussion with Y. Roman (Fortaleza) to assess impact on General Fund.	\$ 375.38	0.7	\$ 262.76
8/25/2017	Ferraro, Rick	Meet with Y. Roman (Fortaleza), D. Saran (Deloitte) to assess bridge concept for Economic Development budgeted savings.	\$ 375.38	0.4	\$ 150.15
8/25/2017	Ferraro, Rick	Review Economic Development budget composition in OMB sub-agency object code budgets to construct breakdown to reach addressable baseline spend by sub-agency.	\$ 375.38	1.3	\$ 487.99
8/25/2017	Ferraro, Rick	Meet with Y. Roman (Fortaleza) to add Co-op Commission, Roosevelt Road, PRIDCO to Economic Development budget build-up for FY17 to FY18 comparison.	\$ 375.38	0.6	\$ 225.23
8/25/2017	Ferraro, Rick	Prepare email to Deloitte government transformation team summarizing the analytic process outcomes related to Economic Development budgeted savings with actions to analyze contracts/facilities across sub-agencies.	\$ 375.38	0.7	\$ 262.76
8/25/2017	Nguyen, Phuong	Prepare analysis of reached milestones, risks, resolutions from Budget, Revenue Initiatives, Cost Management, Government Right-Sizing work streams for week ending 8/25.	\$ 429.00	2.4	\$ 1,029.60
8/25/2017	Saran, Daljeet	Revise presentation to demonstrate difference between budgetary targeted adjustments vs. actual reduction in spend that will accrue to the General Fund to reflect savings by agency.	\$ 546.00	2.1	\$ 1,146.60

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Date	Professional	Description	Rate	Hours	Fees
8/25/2017	Saran, Daljeet	Review data related to rent, utilities annual spend by agency to assess potential for consolidation of rural offices.	\$ 546.00	1.5	\$ 819.00
8/25/2017	Saran, Daljeet	Discuss with R. Ferraro, J. Wheelock (Deloitte) regarding budgetary targets for each sub-agency compared to projected savings each will yield to the General Fund in order to present to the oversight board on status of Transformation.	\$ 546.00	1.1	\$ 600.60
8/25/2017	Saran, Daljeet	Meet with L. Umpierre (Tourism Agency) to discuss cost structure, source of budget funding in order to analyze implications for savings on the General Fund to meet oversight board expectations.	\$ 546.00	0.9	\$ 491.40
8/25/2017	Saran, Daljeet	Prepare for and meet with Y. Roman (Fortaleza), R. Ferraro (Deloitte) to review Economic Development budget savings calculations, impact of earmarked revenue.	\$ 546.00	0.7	\$ 382.20
8/25/2017	Saran, Daljeet	Discuss with R. Ferraro (Deloitte) changes to Line of Sight to Budget Savings presentation regarding budget estimates by sub-agency.	\$ 546.00	0.8	\$ 436.80
8/25/2017	Wheelock, John	Prepare analysis on cost structure of Tourism Agency #189 in order to assess budget funding sources vs. earmarked spend to present to Y. Diaz.	\$ 429.00	2.8	\$ 1,201.20
8/25/2017	Wheelock, John	Discuss with R. Ferraro, D. Saran (Deloitte) to discuss the budgetary targets for each sub-agency compared to projected savings each will yield to the General Fund in order to present to the oversight board on status of Transformation.	\$ 429.00	1.1	\$ 471.90
8/25/2017	Wheelock, John	Meet with L. Umpierre (Tourism Agency) to discuss cost structure, source of budget funding in order to determine implications for savings on the General Fund to meet oversight board expectations.	\$ 429.00	0.7	\$ 300.30
8/28/2017	Carey, Diana	Prepare analysis of the transformation agency workplans as of 8/28 to identify discrepancies from the prior week's reported data, in order to request updates from the agency liaisons to report to I. Garcia (Fortaleza).	\$ 507.00	2.8	\$ 1,419.60
8/28/2017	Carey, Diana	Draft emails to each of the transformation agency liaisons, requesting updates to the identified discrepancies in the data reported as of 8/25, in order to provide progress updates to I. Garcia (Fortaleza).	\$ 507.00	1.3	\$ 659.10
8/28/2017	Carey, Diana	Develop presentation for the Dept. of Public Safety (DPS) meeting to kick-off a business case to re-evaluate services in order to estimate cost savings to share with Fortaleza.	\$ 507.00	2.6	\$ 1,318.20
8/28/2017	Carey, Diana	Draft email to J. Wheelock (Deloitte), outlining progress made to date on the Dept. of Public Safety (DPS) evaluation of services.	\$ 507.00	0.6	\$ 304.20
8/28/2017	Ferraro, Rick	Prepare email to C. Young, D. Saran, J. Wheelock, D. Carey (Deloitte) summarizing schedule of agency consolidations as discussed with Y. Roman (Fortaleza).	\$ 375.38	0.3	\$ 112.61
8/28/2017	Ferraro, Rick	Analyze Transformation weekly status report from project management system to identify topics for discussion with Fortaleza staff on 8/28.	\$ 375.38	0.8	\$ 300.30

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***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/28/2017	Ferraro, Rick	Prepare for discussion with R. Pagan (Central Human Resources), F. Figueroa (Fortaleza) on Single Employer/Mobilization initiative progress regarding implementation work plans.	\$ 375.38	0.6	\$ 225.23
8/28/2017	Ferraro, Rick	Meet with F. Figueroa (Fortaleza) to review weekly progress report for Familia, Single Employer to assess transformation aspects of Central Human Resources.	\$ 375.38	1.6	\$ 600.60
8/28/2017	Ferraro, Rick	Research budget for Economic Development across sub-agencies in order to assess accounting for FY18 budgeted savings.	\$ 375.38	1.8	\$ 675.68
8/28/2017	Ferraro, Rick	Meet with I. Garcia (Fortaleza) to discuss expectations from Fortaleza regarding level of detail for monitoring Government Transformation.	\$ 375.38	0.8	\$ 300.30
8/28/2017	Saran, Daljeet	Meet with Y. Diaz (liaison to Dept. of Economic Development from Fortaleza) to gather information on Trade & Export personnel to update baseline for July 2017 monthly savings reporting.	\$ 546.00	0.9	\$ 491.40
8/28/2017	Saran, Daljeet	Update Monthly Savings Tracker for submissions from Dept. of Economic Development agencies related to Facilities to complete baseline for July 2017 data reporting.	\$ 546.00	2.2	\$ 1,201.20
8/28/2017	Saran, Daljeet	Review latest updates in Project Central from the six transformation agencies on their progress on Transformation initiatives.	\$ 546.00	1.5	\$ 819.00
8/28/2017	Wheelock, John	Review analysis provided by L. Umpierre (Tourism Agency) on budget funding sources, cost streams in order to calculate the total money from the General Fund that is addressable for targeted budgetary savings.	\$ 429.00	1.8	\$ 772.20
8/28/2017	Wheelock, John	Meet with Y. Diaz (liaison to Dept. of Economic Development from Fortaleza) to gather information on Trade & Export facility, Agency #119 personnel, in order to establish baseline for monthly savings reporting.	\$ 429.00	0.4	\$ 171.60
8/28/2017	Wheelock, John	Update analysis in Monthly Savings Tracker regarding outstanding information on Contracts, Facilities for Dept. of Economic Development, Trade & Export agencies in order to establish complete baseline for future reporting.	\$ 429.00	2.7	\$ 1,158.30
8/28/2017	Wheelock, John	Update analysis for Policia facilities in the Monthly Savings Tracker in order to establish a baseline of addressable spend starting at the beginning of FY18 to track cost savings progress by month.	\$ 429.00	1.9	\$ 815.10
8/28/2017	Young, Chris	Meet with T. Hurley (Deloitte) to prepare for meeting with R. Maldonado (PR - Secretary of Treasury, CFO) by outlining the re-allocation of resources to support initiatives related to assistance with the IT infrastructure modernization assessments and implementations.	\$ 621.00	1.0	\$ 621.00
8/29/2017	Carey, Diana	Draft email to R. Pagan (Central Human Resources (OATRH)) regarding user roles and responsibilities, as well as to identify users who require Project Central access rights.	\$ 507.00	0.2	\$ 101.40
8/29/2017	Carey, Diana	Draft email to S. Battu (Deloitte) to update Central Human Resources (OATRH) user rights in Project Central.	\$ 507.00	0.2	\$ 101.40

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Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Carey, Diana	Update the Transformation workstream workplan to reflect updates in milestones, status, key dates to report progress update to I. Garcia (Fortaleza).	\$ 507.00	1.4	\$ 709.80
8/29/2017	Carey, Diana	Meet with R. Ferraro (Deloitte) to discuss the initial analysis of the Dept. of Economic Development (DDEC) seven sub-agency budget breakdowns to prepare for meeting with J. Gabb (Deloitte) regarding use of official/latest OMB numbers to reach definitive assessment of baseline spend in relation to budgeted savings.	\$ 507.00	0.4	\$ 202.80
8/29/2017	Carey, Diana	Develop presentation for Dept. of Public Safety (DPS) meeting to kick-off a business case to streamline workforce to create additional cost savings to share with Fortaleza.	\$ 507.00	1.8	\$ 912.60
8/29/2017	Carey, Diana	Develop presentation for Dept. of Public Safety (DPS) meeting to kick-off a business case to reduce processing times within the detention system in order to estimate cost savings to share with Fortaleza.	\$ 507.00	2.2	\$ 1,115.40
8/29/2017	Ferraro, Rick	Build updated schedule for Economic Development of cost structure across 7 sub-agencies using OMB public budget data.	\$ 375.38	2.3	\$ 863.36
8/29/2017	Ferraro, Rick	Evaluate PRIDCO budget to add to Economic Development sub-agency breakdown to reflect potential impact of future consolidation.	\$ 375.38	1.6	\$ 600.60
8/29/2017	Ferraro, Rick	Prepare updated communications messages on government transformation for discussion with I. Garcia (Fortaleza).	\$ 375.38	0.8	\$ 300.30
8/29/2017	Ferraro, Rick	Conduct debrief with J. Wheelock (Deloitte) regarding visits to Public Safety, Familia regarding readiness for collection of August YTD non-personnel data .	\$ 375.38	0.7	\$ 262.76
8/29/2017	Ferraro, Rick	Assess initial analysis of Economic Development seven-agency budget to add to objectives for meeting with J. Gabb (Deloitte) regarding refresh to reach definitive assessment of baseline revenue in relation to budgeted savings.	\$ 375.38	0.4	\$ 150.15
8/29/2017	Ferraro, Rick	Discuss initial analysis of Economic Development baseline budget with Y. Roman (Fortaleza) to assess process to obtain updated OMB numbers.	\$ 375.38	0.6	\$ 225.23
8/29/2017	Ferraro, Rick	Meet with D. Saran, J. Doyle, J. Gabb, C Pizzo (Deloitte) to discuss the projected savings in the Economic Development agencies for FY18.	\$ 375.38	1.2	\$ 450.45
8/29/2017	Ferraro, Rick	Assess savings projected by seven Economic Development agencies using Fiscal Board's Rightsizing Model Certification presentation of 4/4 to understand proposed analysis.	\$ 375.38	0.8	\$ 300.30
8/29/2017	Nguyen, Phuong	Update analysis of target collection goals, budget versus actual data of Revenue Initiatives, Cost Management, Budget, Government Right-Sizing, Modified accrual work streams to track progress of initiatives.	\$ 429.00	1.3	\$ 557.70



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Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Saran, Daljeet	Prepare for and meet with C. Pizzo, J. Gabb, R. Ferraro (Deloitte) to frame needed analysis to analyze budget adjustment/measures to reach FY18 budgeted baseline (for seven sub agencies of Economic Development umbrella) to evaluate achievability of FY18 budgeted savings.	\$ 546.00	1.4	\$ 764.40
8/29/2017	Saran, Daljeet	Meet with R. Ferraro, D. Carey, J. Wheelock (Deloitte) to discuss initial analysis of Economic Development seven-agency budget breakdowns.	\$ 546.00	0.4	\$ 218.40
8/29/2017	Saran, Daljeet	Meet with R. Cabrera (GPR) to update on progress of Monthly savings request to DPS, DDEC, Familia sub-agencies with a focus on collecting year-to-date savings information related to contracts savings & facilities rationalization.	\$ 546.00	1.1	\$ 600.60
8/29/2017	Saran, Daljeet	Update the Monthly Savings analysis for Facilities addressable rent & utilities to complete baseline for future reporting on monthly progress in achieving cost savings.	\$ 546.00	1.2	\$ 655.20
8/29/2017	Saran, Daljeet	Meet with M. Canino, R. Cabrera (Fortaleza), H. Pesquerra, M. Hernandez (Dept. of Public Safety), and J. Wheelock (Deloitte) in the Executive Committee meeting to discuss action items, Bomberos presentation, progress in achieving new organizational structure.	\$ 546.00	1.6	\$ 873.60
8/29/2017	Saran, Daljeet	Review analysis for agency liaisons M. Canino, M. Santos, Y. Diaz (Fortaleza) related to identification of potential cost savings to distribute to each Transformation sub-agency in order to capture year to date status on Contracts, Facilities, Personnel.	\$ 546.00	2.1	\$ 1,146.60
8/29/2017	Saran, Daljeet	Meet R. Ferraro (Deloitte) on initial analysis of Economic Development seven-agency budget breakdowns to confirm rough estimates, validate objectives for meeting with J Gabb of Deloitte.	\$ 546.00	0.4	\$ 218.40
8/29/2017	Wheelock, John	Update analysis of Facilities addressable rent, utilities in the Monthly Savings Tracker in order to establish complete baseline to be used for future reporting on monthly progress in achieving cost savings.	\$ 429.00	1.2	\$ 514.80
8/29/2017	Wheelock, John	Prepare analysis on instructions for each Transformation sub-agency to follow while providing information on Contracts, Facilities, Personnel for July, August reporting on achieved savings.	\$ 429.00	0.7	\$ 300.30
8/29/2017	Wheelock, John	Meet with M. Canino, R. Cabrera (Fortaleza), H. Pesquerra, M. Hernandez (Dept. of Public Safety) and D. Saran (Deloitte) in the Executive Committee meeting to discuss action items, Bomberos presentation, progress in achieving new organizational structure.	\$ 429.00	1.6	\$ 686.40
8/29/2017	Wheelock, John	Meet with N. Abdulrahman (Policia Dept., Legal Affairs) to review the original addressable spend for each contract in FY17 in order to establish an accurate baseline for future monthly reporting.	\$ 429.00	0.4	\$ 171.60

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/29/2017	Wheelock, John	Prepare analysis for agency liaisons M. Canino, M. Santos, Y. Diaz (Fortaleza) to distribute to each Transformation sub-agency in order to capture year to date status on Contracts, Facilities, Personnel to identify potential cost savings.	\$ 429.00	2.5	\$ 1,072.50
8/29/2017	Wheelock, John	Prepare analysis on monthly reporting for the three Transformation agencies to be sent to each agency's financial officer in order to provide information on progress made in July, August for reporting to I. Garcia (Fortaleza).	\$ 429.00	2.2	\$ 943.80
8/29/2017	Wheelock, John	Conduct debrief with R. Ferraro (Deloitte) on visits to Public Safety as well as Familia to assess adequacy of non-personnel baseline, readiness for collection of August YTD non-personnel data from transformation agencies.	\$ 429.00	0.7	\$ 300.30
8/29/2017	Wheelock, John	Meet R. Ferraro (Deloitte) to discuss initial analysis of Economic Development seven-agency budget breakdowns to prepare for meeting with J. Gabb (Deloitte).	\$ 429.00	0.4	\$ 171.60
8/30/2017	Carey, Diana	Develop presentation for Department of Public Safety (DPS) meeting to kick-off a business case to reduce gasoline waste to enhance estimated cost savings to share with Fortaleza.	\$ 507.00	2.4	\$ 1,216.80
8/30/2017	Carey, Diana	Develop presentation for Department of Public Safety (DPS) meeting to kick-off a business case to reduce contract spend, in order to estimate cost savings to share with Fortaleza.	\$ 507.00	2.2	\$ 1,115.40
8/30/2017	Carey, Diana	Develop a template to capture savings, cost to achieve the nine Department of Public Safety (DPS) business cases, in order to communicate cost savings to Fortaleza.	\$ 507.00	2.7	\$ 1,368.90
8/30/2017	Carey, Diana	Prepare analysis of the transformation agency implementation progress as of 8/30 to provide to R. Cortez (Deloitte) to assess potential implications on contract reduction workstream.	\$ 507.00	0.7	\$ 354.90
8/30/2017	Ferraro, Rick	Meet with J. Doyle, R. Cortez, T. Hurley (Deloitte) to discuss data availability of data for contract-related initiatives including contract components of agency integration work plans.	\$ 375.38	0.6	\$ 225.23
8/30/2017	Ferraro, Rick	Prepare email to R. Cortez and J. Doyle (Deloitte) regarding increasing the integration between the work being performed for the Government Rightsizing Transformation efforts with other cost management and budget reporting initiatives.	\$ 375.38	0.8	\$ 300.30
8/30/2017	Ferraro, Rick	Meet with J. Wheelock, D. Saran (Deloitte) to discuss analysis of contract budget data for seven Public Safety agencies related to contract Cost Reduction program.	\$ 375.38	0.9	\$ 337.84
8/30/2017	Ferraro, Rick	Call with J. Gabb, J. Doyle, D. Saran, J. Wheelock (Deloitte) to discuss reconciliation on baseline costs, budget savings by concept code for Economic Development sub-agencies.	\$ 375.38	0.7	\$ 262.76
8/30/2017	Ferraro, Rick	Meet with D. Saran, J. Wheelock (Deloitte) to analyze breakdown of Economic Development baseline costs by concept code, to assemble view of cost structure to assess assumptions of required budget measures.	\$ 375.38	0.8	\$ 300.30

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**EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/30/2017	Ferraro, Rick	Analyze FY18 budgets to assess baseline cost structure for Public Safety based on posted OMB budget data to test potential savings.	\$ 375.38	1.7	\$ 638.14
8/30/2017	Ferraro, Rick	Analyze FY18 budgets to assess baseline cost structure for Familia based on posted OMB budget data to assess budgeted FY18 savings.	\$ 375.38	1.6	\$ 600.60
8/30/2017	Ferraro, Rick	Prepare email to C. Young (Deloitte) regarding data sources for measuring monthly progress on personnel cost improvement information from agencies in relation to OMB budget to actual.	\$ 375.38	0.4	\$ 150.15
8/30/2017	Ferraro, Rick	Modify Communications for Transformation Leaders presentation for discussion with I. Garcia (Fortaleza) for use with transformation sub-agencies.	\$ 375.38	2.1	\$ 788.29
8/30/2017	Nguyen, Phuong	Draft email to C. Kennedy, M. Morla, D. Saran, V. Soran, C. Pizzo (Deloitte) to obtain current status of work streams to assess activities for week ending 9/1.	\$ 429.00	0.8	\$ 343.20
8/30/2017	Saran, Daljeet	Meet with J. Wheelock, R. Ferraro (Deloitte) to discuss analysis of contract budget data for seven Public Safety agencies for R. Cortez (Deloitte) for contracts Cost Reduction program based on meeting of 8/30.	\$ 546.00	0.9	\$ 491.40
8/30/2017	Saran, Daljeet	Prepare analysis for cross-checking budgets from Transformation sub-agencies against budgets provided by the Office of Budget Management in order to establish addressable spend/savings for initiatives.	\$ 546.00	1.3	\$ 709.80
8/30/2017	Saran, Daljeet	Review targeted budget savings for Dept. of Economic Development to communicate to the oversight board the likelihood of each sub-agency achieving its stated savings.	\$ 546.00	1.6	\$ 873.60
8/30/2017	Saran, Daljeet	Prepare analysis comparing June recommended budgets to July confirmed budgets for each Transformation sub-agency in order to create line of sight between inventory of Contracts, Facilities with savings targets.	\$ 546.00	2.9	\$ 1,583.40
8/30/2017	Saran, Daljeet	Call with J. Gabb, J. Doyle, J. Wheelock, R. Ferraro (Deloitte) to discuss reconciliation prepared by J. Gabb on baseline costs, budget savings by concept code for Economic Development sub-agencies.	\$ 546.00	0.7	\$ 382.20
8/30/2017	Wheelock, John	Prepare analysis to reconcile self-reported budgets from Transformation sub-agencies against budgets provided by the Office of Budget Management in order to establish savings targets, addressable spend for initiatives.	\$ 429.00	2.2	\$ 943.80
8/30/2017	Wheelock, John	Prepare analysis on targeted budget savings for Dept. of Economic Development in order to communicate to the oversight board the likelihood of each sub-agency achieving its stated savings.	\$ 429.00	1.7	\$ 729.30
8/30/2017	Wheelock, John	Prepare analysis comparing June recommended budgets to July budgets for each Transformation sub-agency in order to create line of sight between inventory of Contracts, Facilities with savings targets.	\$ 429.00	2.9	\$ 1,244.10
8/30/2017	Wheelock, John	Review submission from 9-1-1 Services Governing Board on personnel information in order to calculate the numbers of full time, transitory employees in July '16, January '17, July '17 in order to calculate attrition rate.	\$ 429.00	0.8	\$ 343.20

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/30/2017	Wheelock, John	Call with J. Gabb, J. Doyle, D. Saran, R. Ferraro (Deloitte) to discuss reconciliation prepared by J. Gabb on baseline costs, budget savings by concept code for Economic Development sub-agencies.	\$ 429.00	0.7	\$ 300.30
8/30/2017	Wheelock, John	Meet with R. Ferraro and D. Saran ( both of Deloitte) to discuss analysis of contract budget data for seven Public Safety agencies in order to prioritize which agencies would likely have the largest amount of addressable savings that could be captured in FY18.	\$ 429.00	0.9	\$ 386.10
8/30/2017	Young, Chris	Meet with R. Maldonado (PR - Secretary of Treasury, CFO), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), T. Hurley (Deloitte) to discuss status of initiatives, specifically those related to the 30-day IT infrastructure assessment and migration.	\$ 621.00	0.5	\$ 310.50
8/30/2017	Young, Chris	Meet with C. Perez (PR - Chief of Staff for Secretary of Treasury), R. Guerra (PR - Asst Secretary of Central Accounting) to discuss procurement system implementation project, including collaboration with Microsoft consultants.	\$ 621.00	1.0	\$ 621.00
8/31/2017	Carey, Diana	Meet with R. Ferraro (Deloitte) to discuss the status of nine Dept. of Public Safety (DPS) business cases teams and the resulting relationship to the cost structure progress of the transformation agencies.	\$ 507.00	0.6	\$ 304.20
8/31/2017	Carey, Diana	Draft emails to the five transformation agency liaisons to follow-up on weekly workplan, status updates for Fortaleza.	\$ 507.00	0.9	\$ 456.30
8/31/2017	Carey, Diana	Prepare analysis of transformation agency workplan updates into Project Central, status report submission to assess which agencies have outstanding data requests requiring follow-up.	\$ 507.00	1.2	\$ 608.40
8/31/2017	Carey, Diana	Update Project Central to reflect progress of the Dept. of Public Safety (DSP) initiatives related to restructuring the budget.	\$ 507.00	0.9	\$ 456.30
8/31/2017	Carey, Diana	Update Project Central to reflect progress of the Dept. of Family's initiatives related to footprint reduction.	\$ 507.00	0.8	\$ 405.60
8/31/2017	Carey, Diana	Prepare analysis of Dept. of Public Safety (DPS), Department of Economic Development (DDEC) to summarize progress, planned tasks related to contract reduction.	\$ 507.00	0.8	\$ 405.60
8/31/2017	Carey, Diana	Develop report that tracks each transformation agency's submission of status report, workplan update into Project Central, in order to communicate updates to Fortaleza to assess need for follow-up for delinquency.	\$ 507.00	1.2	\$ 608.40
8/31/2017	Carey, Diana	Review the 9/1 integrated service center (CSI) status report provided by the Dept. of State, to identify updates / issues related to the first four centers, to highlight in the weekly reporting package for I. Garcia (Fortaleza).	\$ 507.00	0.6	\$ 304.20
8/31/2017	Ferraro, Rick	Meet with J. Wheelock, D. Saran (Deloitte) regarding breakdown of Economic Development FY17 baseline as well as FY18 budgeted savings by type using analysis of OMB data.	\$ 375.38	1.9	\$ 713.21
8/31/2017	Ferraro, Rick	Phone call with C. Young (Deloitte) regarding analysis of Economic Development sources of funds in FY18 budget.	\$ 375.38	0.4	\$ 150.15

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**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Project Management and Reporting Process for the GPR Rightsizing Transformation***

Date	Professional	Description	Rate	Hours	Fees
8/31/2017	Ferraro, Rick	Analyze options for policy strategy to redirect revenue sources for Economic Development agencies to meet FY18 budget requirements	\$ 375.38	1.6	\$ 600.60
8/31/2017	Ferraro, Rick	Prepare email to J. Gabb (Deloitte) requesting breakdown of revenue sources, for seven Economic Development agencies for FY18 budget to evaluate potential alternative policy on revenue application.	\$ 375.38	0.6	\$ 225.23
8/31/2017	Ferraro, Rick	Meet with D. Saran, J. Wheelock (Deloitte) to discuss details of alternative policies on revenue application for Economic Development sub-agencies to assess impact on budget projections.	\$ 375.38	0.8	\$ 300.30
8/31/2017	Ferraro, Rick	Meet with D. Carey (Deloitte) on status of analysis for nine Public Safety business case teams, as well as mapping to cost structure.	\$ 375.38	0.6	\$ 225.23
8/31/2017	Ferraro, Rick	Call with C. Young (Deloitte) to discuss baseline cost structure across Transformation Agencies to identify additional savings potential, including data needs.	\$ 375.38	0.3	\$ 112.61
8/31/2017	Ferraro, Rick	Prepare email to D. Saran, D. Carey, J. Wheelock (Deloitte) summarizing schedule of baseline cost, work volumes for transformation agencies to identify savings opportunities.	\$ 375.38	0.4	\$ 150.15
8/31/2017	Saran, Daljeet	Meet with J. Wheelock, R. Ferraro (Deloitte) regarding breakdown of Economic Development FY17 baseline as well as FY18 budgeted savings by type using analysis of OMB data.	\$ 546.00	1.9	\$ 1,037.40
8/31/2017	Saran, Daljeet	Meet with R. Ferraro, J. Wheelock (Deloitte) to discuss alternative policies on revenue application for Economic Development sub-agencies to assess impact on project budget savings.	\$ 546.00	0.8	\$ 436.80
8/31/2017	Saran, Daljeet	Review Project Central work plan reporting package to be distributed to I. Garcia, R. Cabrera, Y. Diaz (Fortaleza/GPR) to update on Transformation agency (DDEC, DPS, Familia, OATRH, CSI) progress for week ending September 1st.	\$ 546.00	1.9	\$ 1,037.40
8/31/2017	Wheelock, John	Meet with R. Ferraro, D. Saran (Deloitte) regarding breakdown of Economic Development FY17 baseline as well as FY18 budgeted savings by type using analysis of OMB data.	\$ 429.00	1.9	\$ 815.10
8/31/2017	Wheelock, John	Meet with D. Saran, R. Ferraro (Deloitte) to discuss details of alternative policies on revenue application for Economic Development sub-agencies to assess impact on budget projections.	\$ 429.00	0.8	\$ 343.20
8/31/2017	Wheelock, John	Prepare analysis for Y. Ortega at 911 Services Governing Board in order to analyze the baseline, September FY18 personnel numbers to analyze the attrition assumptions used in the Mobilization strategy.	\$ 429.00	1.4	\$ 600.60
8/31/2017	Wheelock, John	Prepare analysis on the cost structure, funding sources of the Dept. of Economic Development in order to assess levels of federal funding, self-generated revenue, earmarked spend that cannot be altered in FY18.	\$ 429.00	2.7	\$ 1,158.30
8/31/2017	Young, Chris	Call with J. Sierra (Deloitte) to discuss PAYGO (Pay-As-You-Go) pension plan and subsequent federal recovery for reimbursement.	\$ 621.00	0.7	\$ 434.70

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 EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY  
 FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)

*Project Management and Reporting Process for the GPR Rightsizing Transformation*

Date	Professional	Description	Rate	Hours	Fees
TOTAL AUGUST STATEMENT PERIOD - PROJECT MANAGEMENT AND REPORTING PROCESS FOR THE GPR RIGHTSIZING TRANSFORMATION					826.2 \$ 368,192.29
TOTAL ALL CATEGORIES - AUGUST STATEMENT PERIOD					3,287.1 \$ 1,561,090.69
Blended Rate Before Discount					\$ 474.91
Blended Hourly Rate Cap <sup>1</sup>					\$ 460.00
DISCOUNT					\$ (49,024.69)
ADJUSTED AUGUST STATEMENT FEES WITH DISCOUNT APPLIED					\$ 1,512,066.00

Notes:

[1] See First Interim Fee Application ¶14 (describing the application of the discount to compensation sought for the August Statement Period).

**EXHIBIT A-5**

**PROFESSIONAL SERVICES TIME DETAIL FOR THE SEPTEMBER STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017**



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
9/1/2017	Velez, Juan	Review physical contracts for top vendors from the Police Department at the Comptroller's Office in order to identify contract terms and rates in order to identify potential areas for procurement cost savings.	\$ 429.00	2.9	\$ 1,244.10
9/1/2017	Velez, Juan	Review analysis of Professional Services vendor with multiple contracts across different agencies at the Comptroller's Office in order to identify contract terms and rates to see whether there are opportunities to drive volume discounting in FY18.	\$ 429.00	1.2	\$ 514.80
9/1/2017	Velez, Juan	Review analysis of Information Technology (IT) vendor with multiple contracts across different agencies at the Comptroller's Office in order to identify types of services being provided to see whether there are opportunities to drive volume discounting in FY18.	\$ 429.00	0.8	\$ 343.20
9/1/2017	Velez, Juan	Review analysis of Supplies & Materials vendor with multiple contracts at the Comptroller's Office in order to identify the number of agencies that it has contracts with to assess whether there are opportunities to drive volume discounting in FY18.	\$ 429.00	0.6	\$ 257.40
9/1/2017	Velez, Juan	Review newly obtained Comptroller contract database from BDO to identify duplicate contracts for the Mental Health Agency (ASSMCA) to enhance accuracy of analysis to identify contracts for review at the Comptroller's office for potential cost savings.	\$ 429.00	2.7	\$ 1,158.30
9/5/2017	Kennedy, Cade	Review Controller office, agency, Pco (OMB) contract data to identify analysis to be performed, data field consistency, data anomalies across the databases to support establishing baseline analytics on each agency, vendors across agencies in support of contract management initiative.	\$ 546.00	2.4	\$ 1,310.40
9/5/2017	Kennedy, Cade	Analyze contract data extract for the Police department to identify trends between FY2017 and FY2018 across data, top suppliers as authorized in Pco compared with executed in Controllers office in support of contract management initiative.	\$ 546.00	0.8	\$ 436.80
9/5/2017	Velez, Juan	Review physical contracts for Financial Institution vendor with multiple contracts across different agencies at the Comptroller's Office in order to identify contract terms and rates to assess whether services being provided are similar and could yield potential cost savings through volume discounting.	\$ 429.00	2.9	\$ 1,244.10
9/6/2017	Kennedy, Cade	Meet with M. Quails (Deloitte) to discuss strategy for analyzing data obtained from PCo (centralized contracts database), contracts held at the Controller's office, and contracts provided by the agencies in order to evaluate contractual spend and identify savings opportunities.	\$ 546.00	0.8	\$ 436.80
9/6/2017	Kennedy, Cade	Prepare analysis to identify the top vendors (by-spend) for FY2017 and FY2018 (to-date) in the PCo (centralized contracts database) in order to compare with data obtained from executed contracts held at Controller's office.	\$ 546.00	1.1	\$ 600.60

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**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
9/6/2017	Kennedy, Cade	Prepare analysis to compare FY17 and FY18 contracts for the Police department to identify trends across top suppliers in the PCo (centralized contracts database) as compared with contracts executed at the Controllers office.	\$ 546.00	1.7	\$ 928.20
9/6/2017	Quails, Mike	Participate in meeting with C. Kennedy (Deloitte) to assess current status of contracts analysis in order to update the addressable procurement savings analysis prior to meeting with the Dept. of Police.	\$ 507.00	0.8	\$ 405.60
9/6/2017	Quails, Mike	Prepare contract file to consolidate data sources to enable comparison of contract attributes (type, amount, vendor) across agencies to understand prospective cost savings opportunities.	\$ 507.00	1.2	\$ 608.40
9/6/2017	Quails, Mike	Review data extract from Pco (centralized GPR contract database) to understand if there are duplicate contracts in the data that need to be removed for accurate comparison of contracts across agencies to identify savings opportunities.	\$ 507.00	0.4	\$ 202.80
9/6/2017	Quails, Mike	Prepare contract file by incorporating OMB budget data to allow for assessment of contract values against the budget by concept code (expense category) to facilitate the identification of cost savings opportunities across agencies.	\$ 507.00	1.3	\$ 659.10
9/6/2017	Quails, Mike	Prepare contract file from Pco (GPR central contracts database) by creating consistent data fields to enable alignment across agencies to facilitate consistency in cost savings data analysis.	\$ 507.00	2.5	\$ 1,267.50
9/7/2017	Kennedy, Cade	Prepare draft work plan to analyze contracts related to the Police Department, based on initial data review to identify potential addressable contract savings in FY18.	\$ 546.00	1.3	\$ 709.80
9/7/2017	Quails, Mike	Update PCo (GPR Centralized Contracts Database) extract file by revising the 'Contract Description' data with consistent names to account for translation and other inconsistencies to standardize data in order to facilitate analysis to identify cost savings opportunities.	\$ 507.00	2.6	\$ 1,318.20
9/7/2017	Quails, Mike	Update PCo (GPR Centralized Contracts Database) extract file by revising the 'Other Description' data with consistent terminology to account for translation and inconsistent inputs to standardize data in order to facilitate analysis to identify cost savings opportunities.	\$ 507.00	1.6	\$ 811.20
9/7/2017	Quails, Mike	Prepare analysis using extract from PCo (GPR Centralized Contracts Database) segmenting FY18 approved contracts by agency, approved amounts, expense category to begin assessment and identification of outliers for further review to enhance procurement cost savings.	\$ 507.00	2.1	\$ 1,064.70
9/7/2017	Quails, Mike	Update PCo (GPR Centralized Contracts Database) to standardize agency names within the contract-level detail to enable consistency for facilitation of analysis of approved FY18 contracts to identify potential cost savings opportunities.	\$ 507.00	1.9	\$ 963.30

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**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
9/8/2017	Kennedy, Cade	Review supplemental data analysis related to Police department contracts in order to identify key questions to address with agency leadership in order to help identify addressable potential areas for contract spend reduction in FY18.	\$ 546.00	0.9	\$ 491.40
9/11/2017	Kennedy, Cade	Analyze FY18 encumbrance data provided by R. Guerra (PR - Asst Secretary of Central Accounting) to assess how the amounts authorized under contracts are linked to the actual encumbrances recorded in the accounting systems.	\$ 546.00	2.6	\$ 1,419.60
9/12/2017	Kennedy, Cade	Analyze data extract pulled from the Controller's office related to contracts for the Police Dept to assess how the payments, encumbrance and authorization amounts are tied together in order to refine approach for identifying potential savings in FY18.	\$ 546.00	2.3	\$ 1,255.80
9/12/2017	Kennedy, Cade	Review analysis of vendors with high-dollar contracts in FY18 across multiple agencies to assess ways to tie authorized contracts to encumbrances and purchase orders in order to identify potential savings.	\$ 546.00	1.4	\$ 764.40
9/12/2017	Kennedy, Cade	Update contracts management work plan based on data analysis performed to-date to include additional analyses required in order to drill-down to identify potential assessable savings in FY18.	\$ 546.00	0.7	\$ 382.20
9/18/2017	Quails, Mike	Prepare analysis leveraging Pco (GPR Centralized Contracts Database) to segment data by Contract Concept Codes (expense categories) and Names to enable an enhanced view of how contract dollars were being spread across expense categories.	\$ 507.00	0.8	\$ 405.60
9/18/2017	Quails, Mike	Prepare consolidated analysis of Agency Numbers, Codes, Names to allow for cross dataset referencing to identify agency cost savings opportunities for the first 68 agencies.	\$ 507.00	2.6	\$ 1,318.20
9/18/2017	Quails, Mike	Participate in meeting with C. Kennedy to discuss cross referencing contracts data received from the GPR Controller's Office, OMB, and PCo (GPR Centralized Contracts Database) to assess best-price, spend levels, vendor volumes to facilitate procurement savings within the contracting process.	\$ 507.00	0.5	\$ 253.50
9/18/2017	Quails, Mike	Reviewed PCo (GPR Centralized Contracts Database) contracts data extract to identify matches using contract attributes (agency numbers, codes, and names) to create standardized identifiers to facilitate procurement cost savings analysis.	\$ 507.00	3.5	\$ 1,774.50
9/18/2017	Velez, Juan	Review of File #1 of information provided by R. Guerra (PR - Asst Secretary of Central Accounting) of Purchase Orders for governmental agencies in order to identify discrepancies between contract amounts, purchase orders, disbursements which could provide insight into vendors or contracts where savings could be achieved.	\$ 429.00	2.9	\$ 1,244.10
9/18/2017	Velez, Juan	Review of File #3 of information provided by R. Guerra (PR - Asst Secretary of Central Accounting) of Purchase Orders for governmental agencies in order to identify discrepancies between contract amounts, purchase orders, disbursements which could provide insight into vendors or contracts where savings could be achieved.	\$ 429.00	2.9	\$ 1,244.10

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**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process***

Date	Professional	Description	Rate	Hours	Fees
9/18/2017	Velez, Juan	Review of File #2 of information provided by R. Guerra (PR - Asst Secretary of Central Accounting) of Purchase Orders for governmental agencies in order to identify discrepancies between contract amounts, purchase orders, disbursements which could provide insight into vendors or contracts where savings could be achieved.	\$ 429.00	2.9	\$ 1,244.10
9/19/2017	Quails, Mike	Prepare analysis of contracts approved in the Pco (GPR Centralized Contracts Database) to-date in FY18 to identify top vendors across agencies and concept codes (expense categories) for potential consolidation of spend to drive cost efficiencies.	\$ 507.00	2.8	\$ 1,419.60
9/19/2017	Quails, Mike	Update Contracts Agency Summary analysis with Fortaleza agency structure to enable viewing contract spend data at both the parent and sub-agency level to assist in identifying agency cost savings opportunities.	\$ 507.00	0.4	\$ 202.80
9/19/2017	Quails, Mike	Prepared initial file of Puerto Rico Police Dept agency contract data by standardizing fields to facilitate data visualizations in Tableau to assist in identifying agency cost savings opportunities.	\$ 507.00	0.6	\$ 304.20
9/19/2017	Quails, Mike	Call with E. O'Neal (Deloitte) to discuss identification of the missing 'Agency Summary' codes to allow for cross dataset referencing in the FY18 Budget to facilitate identification of agency cost savings opportunities.	\$ 507.00	0.5	\$ 253.50
9/19/2017	Quails, Mike	Call with E. O'Neal (Deloitte) to discuss analytics dashboards showing the FY18 Budget by Concept Code (Expense Category), Object, and Agency with head-count for monitoring of spend on a monthly basis.	\$ 507.00	1.6	\$ 811.20
9/19/2017	Quails, Mike	Prepared initial Puerto Rico Police agency Tableau worksheet, dashboard to visualization agency contracts data to assist in identifying agency cost savings opportunities.	\$ 507.00	1.6	\$ 811.20

**TOTAL SEPTEMBER STATEMENT PERIOD - COST MANAGEMENT - PAYROLL, CONTRACTS, ACCOUNTS PAYABLE AND DISBURSEMENT PROCESS**

**65.1 \$ 32,085.30**

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
9/1/2017	Doyle, John	Call with J. Gabb, C. Pizzo (both of Deloitte) to discuss the input templates including the drop down object windows to be filled out by the agencies to facilitate the FY19 budgeting process in accordance with government memorandum dated 8/29/17.	\$ 585.00	0.5	\$ 292.50
9/1/2017	Pizzo, Chris	Call with J. Gabb, J. Doyle (both of Deloitte) to discuss the input templates including the drop down object windows to be filled out by the agencies to facilitate the FY19 budgeting process in accordance with government memorandum dated 8/29/17.	\$ 546.00	0.5	\$ 273.00
9/4/2017	O'Neal, Emma	Prepare analysis to show projected year-over-year savings in the FY18 GPR Budget for the consolidated Family Agency umbrella to reconcile with the savings projected from the GPR rights-sizing initiatives.	\$ 429.00	3.6	\$ 1,544.40
9/4/2017	O'Neal, Emma	Prepare analysis to outline key variances identified during reconciliation of cost savings projections in the FY18 GPR Budget for the Family Agency umbrella with the amounts projected from the GPR rights-sizing initiatives.	\$ 429.00	0.7	\$ 300.30
9/5/2017	Doyle, John	Meet with C. Pizzo, J. Gabb, T. Morahan and E. O'Neal (all of Deloitte) to discuss comparison of February to July roster headcount information to be used in assessing status of migration to zero based budgeting.	\$ 585.00	1.0	\$ 585.00
9/5/2017	Gabb, James	Updated analysis of information technology (IT) systems leveraged by OMB for the purpose of documenting sources of information and tracking status of agency budget-to-actual reporting to-date to identify areas for improvement, as requested by J. Aponte (OMB - Contractor).	\$ 546.00	1.4	\$ 764.40
9/5/2017	Gabb, James	Meet with E. O'Neal (Deloitte) to discuss updated employee rosters and identify significant variances in preparation of budget-related payroll analysis for J. Marrero (OMB - Director).	\$ 546.00	0.8	\$ 436.80
9/5/2017	Gabb, James	Meet with J. Doyle, C. Pizzo, T. Morahan and E. O'Neal (all of Deloitte) to discuss comparison of February to July roster headcount information to be used in assessing status of migration to zero based budgeting.	\$ 546.00	1.0	\$ 546.00
9/5/2017	Morahan, Tim	Meet with J. Doyle, C. Pizzo, J. Gabb and E. O'Neal (all of Deloitte) to discuss comparison of February to July roster headcount information to be used in assessing status of migration to zero based budgeting.	\$ 507.00	1.0	\$ 507.00
9/5/2017	Morahan, Tim	Review unofficial Memorandum 456-17 (OMB directives for FY19 operational expense reductions) to understand requisite implications to the FY19 zero based budgeting migration process.	\$ 507.00	0.7	\$ 354.90
9/5/2017	Morahan, Tim	Review Budget Resolution 187 related to Special Appropriations to understand impact on the FY18 Budget-to-Actual reporting process and FY19 zero-based-budgeting work stream process.	\$ 507.00	2.6	\$ 1,318.20
9/5/2017	O'Neal, Emma	Meet with J. Doyle, C. Pizzo, T. Morahan and J. Gabb (all of Deloitte) to discuss comparison of February to July roster headcount information to be used in assessing status of migration to zero based budgeting.	\$ 429.00	1.0	\$ 429.00

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
9/5/2017	O'Neal, Emma	Prepare analysis summarizing changes between the FY17 and FY18 Budgets with associated questions to be sent to agencies to help understand the unexplained variances identified.	\$ 429.00	0.8	\$ 343.20
9/5/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss the required deliverables related to the 20 agencies that will be the pilots for the migration to zero based budgeting process for FY19.	\$ 429.00	0.3	\$ 128.70
9/5/2017	Pizzo, Chris	Review analysis of weekly cash flow actual results prepared by Conway MacKenzie for the week ended Aug-11 to identify questions as they relate to the FY18 Budget and Budget-to-Actual reporting per request of AAFAF and OMB.	\$ 546.00	0.8	\$ 436.80
9/5/2017	Pizzo, Chris	Meet with J. Doyle, J. Gabb, T. Morahan and E. O'Neal (all of Deloitte) to discuss comparison of February to July roster headcount information to be used in assessing status of migration to zero based budgeting.	\$ 546.00	1.0	\$ 546.00
9/5/2017	Pizzo, Chris	Prepare analysis of the 20 agencies selected as pilot agencies for the FY19 zero based budgeting process in order to rank priority (based on size) and include commentary about agency-specific considerations to account for in overall FY19 Budget preparation work plan.	\$ 546.00	0.6	\$ 327.60
9/5/2017	Pizzo, Chris	Call with E. O'Neal (Deloitte) to discuss the required deliverables related to the 20 agencies that will be the pilots for the migration to zero based budgeting process for FY19.	\$ 546.00	0.3	\$ 163.80
9/6/2017	Gabb, James	Revised summary waterfall analysis to incorporate changes from FY17 Budget to FY18 Budget for agencies under the Dept of Familia to support request of I. Garcia (Fortaleza).	\$ 546.00	2.2	\$ 1,201.20
9/6/2017	Morahan, Tim	Review variance commentary compiled for agencies related to FY18 August Budget-to-Actual reporting to understand how to make it consistent going forward.	\$ 507.00	0.5	\$ 253.50
9/6/2017	O'Neal, Emma	Prepare analysis to show year-over-year variances between the FY17 and FY18 Budgets for the 20 agencies that will be pilots for the migration to zero based budgeting in FY19.	\$ 429.00	2.9	\$ 1,244.10
9/6/2017	Pizzo, Chris	Draft email to T. Morahan and E. O'Neal (both from Deloitte) to outline key areas of the work plan for the FY19 zero based budget process including deliverable requirements in accordance with the engagement scope.	\$ 546.00	0.6	\$ 327.60
9/6/2017	Pizzo, Chris	Analyze the weekly cash flow Treasury Single Account (TSA) report prepared by Conway MacKenzie for the week ended Aug-18 in order to identify any issues requiring follow-up comments or questions as requested by AAFAF and OMB.	\$ 546.00	1.6	\$ 873.60
9/6/2017	Pizzo, Chris	Review consolidated analysis of projected cost savings in the right-sizing initiatives for the Dept. of Economic Development (DDEC), Dept. of Public Safety (DPS), and the Family Agencies to understand how they compare with the savings embedded in the respective agencies' FY18 budgets including identification of sources of funds.	\$ 546.00	1.4	\$ 764.40

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
9/6/2017	Pizzo, Chris	Review the weekly cash flow Treasury Single Account (TSA) report prepared by Conway MacKenzie for the week ended 8/25/17 in order to identify variances to bridge to FY18 Budget-to-Actual per request of OMB and AAFAF.	\$ 546.00	1.7	\$ 928.20
9/7/2017	Gabb, James	Drafted detailed documentation of current process flow being used to generate budget-to-actual reporting within the accounting systems maintained across OMB and Hacienda discussion with J. Aponte (OMB - Contractor) and J. Marrero (OMB - Director).	\$ 546.00	2.4	\$ 1,310.40
9/7/2017	Gabb, James	Meet with T. Morahan (Deloitte), C. Pizzo (Deloitte) and E. O'Neal (Deloitte) to discuss the key data inputs needed at the agency-level to support the FY19 budgeting process, including the migration to zero based budgeting.	\$ 546.00	0.2	\$ 109.20
9/7/2017	Morahan, Tim	Meet with E. O'Neal (Deloitte) to plan for the preparation of FY17 to FY18 GPR Budget variance analysis to support FY19 zero based budgeting work stream process.	\$ 507.00	0.9	\$ 456.30
9/7/2017	Morahan, Tim	Prepare preliminary consolidated analysis for 9 agencies to assess spend against the FY18 GPR budget for 9 agencies (Agricultural Enterprises Development Administration, Public Buildings Authority, Puerto Rico Medical Services Administration, Firefighters Corps, Administration for Integral Development of Childhood, Department of Economic Development and Commerce, Highway and Transportation Authority, Puerto Rico Tourism Company, and Administration for Socioeconomic Development of the Family (ADSEF)).	\$ 507.00	2.2	\$ 1,115.40
9/7/2017	Morahan, Tim	Meet with J. Gabb (Deloitte), C. Pizzo (Deloitte) and E. O'Neal (Deloitte) to discuss the key data inputs needed at the agency-level to support the FY19 budgeting process, including the migration to zero based budgeting.	\$ 507.00	0.2	\$ 101.40
9/7/2017	Morahan, Tim	Prepare FY17 to FY18 Budget variance analysis to identify key concept codes (expense categories) where spend is above and below FY17 baseline for Agricultural Enterprises Development Administration.	\$ 507.00	0.4	\$ 202.80
9/7/2017	Morahan, Tim	Prepare FY17 to FY18 Budget variance analysis to identify key concept codes (expense categories) where spend is above / below FY17 baseline for Public Buildings Authority.	\$ 507.00	0.6	\$ 304.20
9/7/2017	Morahan, Tim	Prepare FY17 to FY18 Budget variance analysis to identify key concept codes (expense categories) where spend is above / below FY17 baseline for Puerto Rico Medical Services Administration.	\$ 507.00	0.2	\$ 101.40
9/7/2017	Morahan, Tim	Prepare FY17 to FY18 Budget variance analysis to identify key concept codes (expense categories) where spend is above / below FY17 baseline for Firefighters Corps.	\$ 507.00	0.3	\$ 152.10
9/7/2017	Morahan, Tim	Prepare FY17 to FY18 Budget variance analysis to identify key concept codes (expense categories) where spend is above / below FY17 baseline for Administration for Integral Development of Childhood.	\$ 507.00	0.5	\$ 253.50
9/7/2017	Morahan, Tim	Prepare FY17 to FY18 Budget variance analysis to identify key concept codes (expense categories) where spend is above / below FY17 baseline for Department of Economic Development and Commerce (DDEC).	\$ 507.00	0.4	\$ 202.80



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**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
9/7/2017	Morahan, Tim	Prepare FY17 to FY18 Budget variance analysis to identify key concept codes (expense categories) where spend is above / below FY17 baseline for Highway and Transportation Authority.	\$ 507.00	0.4	\$ 202.80
9/7/2017	Morahan, Tim	Prepare FY17 to FY18 Budget variance analysis to identify key concept codes (expense categories) where spend is above / below FY17 baseline for Puerto Rico Tourism Company.	\$ 507.00	0.6	\$ 304.20
9/7/2017	Morahan, Tim	Prepare FY17 to FY18 Budget variance analysis to identify key concept codes (expense categories) where spend is above / below FY17 baseline for Administration for Socioeconomic Development of the Family (ADSEF).	\$ 507.00	0.2	\$ 101.40
9/7/2017	O'Neal, Emma	Meet with T. Morahan (Deloitte) to align approach for FY17 to FY18 GPR Budget variance analysis supporting the FY19 zero based budgeting work stream process.	\$ 429.00	0.9	\$ 386.10
9/7/2017	O'Neal, Emma	Meet with J. Gabb (Deloitte), C. Pizzo (Deloitte) and T. Morahan (Deloitte) to discuss the key data inputs needed at the agency-level to support the FY19 budgeting process, including the migration to zero based budgeting.	\$ 429.00	0.2	\$ 85.80
9/7/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss presentation of analysis related to the cash flow report for the four-week period ended Aug-25 prepared by Conway MacKenzie in order to provide feedback to AAFAF.	\$ 429.00	0.3	\$ 128.70
9/7/2017	O'Neal, Emma	Update the consolidated analysis for the 20 pilot agencies selected for FY19 zero based budgeting migration to identify and develop questions for agency leadership to help understand the drivers behind variances of \$1M or more between the FY17 and FY18 Budgets.	\$ 429.00	2.3	\$ 986.70
9/7/2017	Pizzo, Chris	Draft list of open questions related to cumulative changes based on review of Aug-25 Treasury Single Account (TSA) weekly cash flow reporting prepared by Conway MacKenzie to understand the roll-up into the FY18 forecast in order to provide feedback to AAFAF.	\$ 546.00	0.5	\$ 273.00
9/7/2017	Pizzo, Chris	Meet with J. Gabb (Deloitte), T. Morahan (Deloitte) and E. O'Neal (Deloitte) to discuss the key data inputs needed at the agency-level to support the FY19 budgeting process, including the migration to zero based budgeting.	\$ 546.00	0.2	\$ 109.20
9/7/2017	Pizzo, Chris	Call with E. O'Neal (Deloitte) to discuss the weekly cash flow reports prepared by Conway MacKenzie for the four weeks ended Aug-25 including presentation of cumulative changes to the FY18 forecast in order to provide feedback to AAFAF	\$ 546.00	0.3	\$ 163.80
9/7/2017	Pizzo, Chris	Draft email to E. O'Neal (Deloitte) regarding the weekly cash flow reports prepared by Conway MacKenzie for the four weeks ended Aug-25 to outline the key items needed for the deliverable to be presented to AAFAF and OMB Leadership (J. Marrero).	\$ 546.00	0.2	\$ 109.20
9/8/2017	Gabb, James	Updated documentation, based on discussions with J. Doyle (Deloitte) of budget to actual information within accounting / reporting systems maintained across OMB / Hacienda for the purpose of preparing for discussions with J. Aponte J. Marrero (OMB).	\$ 546.00	2.2	\$ 1,201.20

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
9/8/2017	O'Neal, Emma	Prepare analysis to illustrate cumulative and weekly variances using the Conway MacKenzie cash flow files received through August to show the sources and uses of funds as compared to the FY18 GPR Budget.	\$ 429.00	1.7	\$ 729.30
9/8/2017	O'Neal, Emma	Review the cumulative / weekly cash flow reforecasts using the Conway MacKenzie files received thru August in order to understand which reforecast amounts are related to temporary (timing) issues or permanent adjustments.	\$ 429.00	1.4	\$ 600.60
9/8/2017	O'Neal, Emma	Call with C. Pizzo (Deloitte) to discuss key findings from variance analysis related to the Conway MacKenzie August cash flow analysis to be communicated to AAFAF.	\$ 429.00	0.2	\$ 85.80
9/8/2017	O'Neal, Emma	Update cash flow variance / reforecast report to reflect comments from C. Pizzo and J. Gabb (all of Deloitte) in order to update cumulative variance formula and add explanatory notes to variances.	\$ 429.00	1.4	\$ 600.60
9/8/2017	Pizzo, Chris	Prepare weekly cash flow variance report including cumulative variances and changes to the FY18 Budget reforecast in order to provide feedback and draft questions for Conway MacKenzie.	\$ 546.00	2.1	\$ 1,146.60
9/11/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss letter from the Oversight Board to AAFAF dated Aug-30 regarding prior year appropriations and certification due to the PROMESA Oversight Board due on Sept-15.	\$ 585.00	0.9	\$ 526.50
9/11/2017	Vazquez-Rivera, Jose	Call with R. Maldonado (OMB - Deputy Director) to discuss budget transfers requested by the Ombudsman Office, and the Police Department.	\$ 585.00	0.4	\$ 234.00
9/11/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (OMB - Contractor) to discuss status of budget transfers requested by the Ombudsman Office and Police Department, including whether the proper procedures were being undertaken per requirements of the Oversight Board.	\$ 585.00	1.5	\$ 877.50
9/11/2017	Vazquez-Rivera, Jose	Review revised FY19 Budget instruction letter to be provided to 20 pilot agencies that will be initially migrating to zero based budgeting to assess whether all suggested changes are included.	\$ 585.00	0.5	\$ 292.50
9/11/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB) to discuss status of diligence request from McKinsey regarding updated FY18 Budget Sabana (Detail) Report and support needed to validate analysis.	\$ 585.00	0.7	\$ 409.50
9/11/2017	Vazquez-Rivera, Jose	Meet with H. Cruz (BDO) to discuss status of the updated rosters obtained from the agencies in order to update analysis related to the contingent confidential cost savings initiative.	\$ 585.00	0.5	\$ 292.50
9/13/2017	Vazquez-Rivera, Jose	Prepare for the weekly meeting with the PROMESA Oversight Board and Advisors by reviewing information related to August Budget-to-Actual reporting, the contingent confidential cost savings initiative, and the budget transfer requests.	\$ 585.00	1.5	\$ 877.50
9/13/2017	Vazquez-Rivera, Jose	Meet with J. Marrero (OMB - Director) to discuss status of the FY18 budget to Fiscal Plan reconciliation, including review of any unreconciled variances, in preparation for the weekly meeting with the Oversight Board.	\$ 585.00	0.5	\$ 292.50

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
9/13/2017	Vazquez-Rivera, Jose	Meet with N. Jaresko (Executive Director - PROMESA Oversight Board) to discuss status of the Fiscal Pan to FY18 Budget Reconciliation and the status of the August-2017 Budget-to-Actual reporting.	\$ 585.00	0.6	\$ 351.00
9/13/2017	Vazquez-Rivera, Jose	Meeting with J. Aponte (OMB) to discuss inquiry from Hacienda related to the Paygo (Pension) analysis in preparation for meeting with Hacienda and AAFAF on Sept-15.	\$ 585.00	1.0	\$ 585.00
9/14/2017	O'Neal, Emma	Meet with J. Doyle, Thorley, and J. Gabb (all of Deloitte) to discuss the potential leverage of Tableau software to show data visualizations of FY18 spend to enhance monitoring and reporting of monthly FY18 Budget-to-Actual results to the PROMESA Oversight Board.	\$ 429.00	0.9	\$ 386.10
9/14/2017	O'Neal, Emma	Prepare visualization dashboard in Tableau to illustrate the FY18 budget, the FY17 budget, and the respective variances between the two budgets to demonstrate how the tool could be leveraged to enhance monthly reporting to the PROMESA Oversight Board and Advisors (E&Y and McKinsey).	\$ 429.00	2.4	\$ 1,029.60
9/14/2017	Vazquez-Rivera, Jose	Meet with A. Mendez, C. Frederique, B. Fernandez (all from AAFAF), and J. Rodriguez, O. Guzman, J. Aponte (all from OMB) to discuss the FY19 budgeting process, including the migration to zero based budgeting.	\$ 585.00	2.5	\$ 1,462.50
9/14/2017	Vazquez-Rivera, Jose	Meet with J. Aponte (OMB - Contractor) to discuss Deloitte's involvement in the FY19 GPR Budgeting process, including the outreach to agencies to obtain the requisite data to facilitate the migration to zero based budgeting.	\$ 585.00	1.0	\$ 585.00
9/14/2017	Vazquez-Rivera, Jose	Review document prepared by OMB with FY18 budget transfers made to date to be sent to E&Y to assess completeness.	\$ 585.00	1.1	\$ 643.50
9/15/2017	O'Neal, Emma	Update data visualization analysis in Tableau illustrating changes in budget from FY17 to FY18 to incorporate concept codes (expense categories) in order to understand potential use for increased monitoring of FY18 spend to facilitate monthly budget-to-actual reporting and associated variance.	\$ 429.00	0.9	\$ 386.10
9/15/2017	Vazquez-Rivera, Jose	Meet with M. Yassin (AAFAF), J. Aponte (OMB - Contractor), F. Peña (PR - Asst Secretary of Treasury Area), F. Scherrer (BDO), and O. Rodriguez (PR - Asst Secretary of Central Accounting) to walk through the Paygo (Pension) analysis, including the methodology of how Paygo amounts were segmented by agency.	\$ 585.00	2.0	\$ 1,170.00
9/15/2017	Vazquez-Rivera, Jose	Meet with M. Yassin (AAFAF), J. Aponte (OMB - Contractor), F. Peña (PR - Asst Secretary of Treasury Area), F. Scherrer (BDO), and O. Rodriguez (PR - Asst Secretary of Central Accounting) to discuss additional analysis related to Paygo (Pension) requested by M. Yassin to be prepared by personnel from OMB, and the PR Retirement System.	\$ 585.00	1.0	\$ 585.00

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**FIRST INTERIM FEE APPLICATION**

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**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 GPR Budget***

Date	Professional	Description	Rate	Hours	Fees
9/18/2017	Pizzo, Chris	Prepare the weekly status update slide for the FY18 Budget work stream for the week-ended Sept-3 to include progress made on Budget-to-Actual reporting, reconciliation of cash flow reporting done by Conway MacKenzie, and preparations being undertaken for FY19 zero based budgeting process for submission to R. Maldonado (PR - Secretary of Treasury, CFO).	\$ 546.00	1.0	\$ 546.00
9/19/2017	O'Neal, Emma	Call with M. Quails (Deloitte) to discuss identification of the missing 'Agency Summary' codes to allow for cross dataset referencing in the FY18 Budget to facilitate identification of agency cost savings opportunities.	\$ 429.00	0.5	\$ 214.50
9/19/2017	O'Neal, Emma	Call with M. Quails (Deloitte) to discuss analytics dashboards showing the FY18 Budget by Concept Code (Expense Category), Object, and Agency with head-count for monitoring of spend on a monthly basis.	\$ 429.00	1.6	\$ 686.40
9/19/2017	O'Neal, Emma	Call with M. Quails (Deloitte) to discuss the preparation of analytics dashboards with FY18 Budget and head-count data to be shared with OMB and Hacienda leadership.	\$ 429.00	0.6	\$ 257.40
9/19/2017	Quails, Mike	Call with E. O'Neal (Deloitte) to discuss the preparation of analytics dashboards with FY18 Budget and head-count data to be shared with OMB and Hacienda leadership.	\$ 507.00	0.6	\$ 304.20
<b>TOTAL SEPTEMBER STATEMENT PERIOD - FY18 GPR BUDGET</b>			<b>77.1</b>	<b>\$</b>	<b>39,409.50</b>

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**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
9/11/2017	Gil Diaz, Pablo	Prepare August-2017 monthly scorecard report using latest data related to the Tax Revenue Initiatives to show the current progress of the implementations for submission to PROMESA Oversight Board and McKinsey.	\$ 429.00	1.6	\$ 686.40
9/11/2017	Gil Diaz, Pablo	Update August-2017 monthly scorecard report to incorporate data obtained from F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) and F. Pena (PR - Asst Secretary of Treasury Area) related to Tax Revenue Initiative collections for submission to PROMESA Oversight Board and McKinsey.	\$ 429.00	2.8	\$ 1,201.20
9/11/2017	Morla, Marcos	Prepare additional changes to the revenue initiatives section of the bi-weekly meeting presentation for N. Jaresko (Executive Director - PROMESA Oversight Board) to reflect updated cash collections amounts provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) and E. Rios (PR - Asst Secretary of Economic Affairs).	\$ 546.00	1.8	\$ 982.80
9/11/2017	Morla, Marcos	Prepare update to Corporate Tax Reform section of the bi-weekly meeting presentation for N. Jaresko (Executive Director - PROMESA Oversight Board) with additional information related to the Collections Outreach and Large Taxpayers FY18 Revenue Enhancement Initiatives provided by R. Cruz (PR - Undersecretary of Treasury).	\$ 546.00	1.1	\$ 600.60
9/11/2017	Morla, Marcos	Prepare FY17 baseline calculation on increased fees / fines revenue initiatives to be used to calculate incremental revenue in FY18 to be included in the monthly reporting to the PROMESA Oversight Board.	\$ 546.00	2.8	\$ 1,528.80
9/11/2017	Ramos, Edwin	Prepare previous fiscal year baseline calculation on the increased fees and fines Revenue Initiative to be used to calculate incremental revenue in derived in FY18 to be included in the August-2017 monthly PROMESA progress report on FY18 Revenue Enhancement Initiatives for the PROMESA Board and its Advisors.	\$ 507.00	2.8	\$ 1,419.60
9/11/2017	Ramos, Edwin	Meet with E. Dominguez (Hacienda) to discuss and request information related to the Flexible Payment Plans Revenue Initiative for the preparation of the August-2017 monthly scorecard report on the FY18 Tax Revenue Enhancement Initiatives to be submitted to the PROMESA Oversight Board and McKinsey.	\$ 507.00	1.3	\$ 659.10
9/11/2017	Ramos, Edwin	Meet with S. Vazquez (Hacienda) to discuss outstanding data needed related to the Medical Marihuana Revenue Initiative in order to complete the August-2017 monthly scorecard report on the FY18 Tax Revenue Enhancement Initiatives to be submitted to the PROMESA Oversight Board and McKinsey.	\$ 507.00	1.1	\$ 557.70
9/11/2017	Ramos, Edwin	Meet with I. Rivera (Hacienda) to review information related to the Call Center Revenue Initiative that will be included in the August-2017 monthly scorecard report on the FY18 Tax Revenue Enhancement Initiatives to be submitted to the PROMESA Oversight Board and McKinsey.	\$ 507.00	1.2	\$ 608.40

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
9/11/2017	Ramos, Edwin	Draft email to R. Cruz (Hacienda) to provide update on the status of the Aug-2017 monthly scorecard report for the FY18 Tax Revenue Enhancement Initiatives and request additional information about the Internet Sales Tax for inclusion in the deliverable to the PROMESA Board and Advisors.	\$ 507.00	0.9	\$ 456.30
9/11/2017	Ramos, Edwin	Meet with M. Valentin, E. Centeno, J. Barreto (all from Hacienda) to discuss outstanding information needed in order to report progress on the Correspondence Audits Revenue Initiative to incorporate into the August-2017 Monthly Scorecard Report for the FY18 Tax Revenue Enhancement Initiatives for submission to the PROMESA Oversight Board and McKinsey.	\$ 507.00	1.2	\$ 608.40
9/11/2017	Ramos, Edwin	Meet with E. Rios (PR - Asst Secretary of Economic Affairs) to discuss data request related to the Tobacco Excise Tax Revenue Initiative to update the status in the August-2017 Monthly Scorecard Report for the FY18 Tax Revenue Enhancement Initiatives for submission to the PROMESA Oversight Board and McKinsey.	\$ 507.00	1.1	\$ 557.70
9/12/2017	Gil Diaz, Pablo	Update the Requirement of Information letter for the Sales & Use Tax Correspondence Audits revenue to incorporate relevant sections (6051.02, 4050.03, 4050.04, 6051.09) of the Puerto Rico Internal Revenue Code.	\$ 429.00	2.8	\$ 1,201.20
9/12/2017	Gil Diaz, Pablo	Meet with C. Freire (PR - Hacienda Contractor) to discuss status of requisite data requests to complete the August-2017 monthly scorecard report related to the FY18 Tax Revenue Initiatives to be submitted to the PROMESA Oversight Board and McKinsey.	\$ 429.00	1.9	\$ 815.10
9/12/2017	Gil Diaz, Pablo	Update Requirement of Information letter for the Sales & Use Tax Correspondence Audits Revenue Initiative to include new procedures, contact information, and terms from the Puerto Rico Internal Revenue Code.	\$ 429.00	3.4	\$ 1,458.60
9/12/2017	Morla, Marcos	Review internal guide prepared by J. Barreto, M. Valentin (both Hacienda) for the Correspondence Audits revenue initiative to understand key pillars and goals established in the FY18 Fiscal Plan.	\$ 546.00	1.6	\$ 873.60
9/12/2017	Morla, Marcos	Review August monthly PROMESA progress report on the FY18 Revenue Enhancement Initiatives to ascertain proper calculation of current month incremental collection amounts per guidelines established in the approved Fiscal Plan.	\$ 546.00	1.4	\$ 764.40
9/12/2017	Morla, Marcos	Review guidelines provided by J. Rohena (Hacienda) related to the Sales and Use Tax Correspondence Audits Revenue Initiative to understand compliance standards and goals established within the approved FY18 Fiscal Plan.	\$ 546.00	0.9	\$ 491.40
9/12/2017	Morla, Marcos	Meet with C. Freire (PR - Treasury External Contractor) to discuss August monthly PROMESA Scorecard on progress of the FY18 Revenue Enhancement Initiatives, calculation of baseline amounts, calculation of current month collections in order to complete report for review by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 546.00	2.9	\$ 1,583.40

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**FIRST INTERIM FEE APPLICATION**

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**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
9/12/2017	Ramos, Edwin	Meet with C. Freire (Hacienda - External Contractor) to discuss August-2017 Monthly Scorecard Report showing progress of the FY18 Tax Revenue Enhancement Initiatives including calculation of baseline amounts that shows incremental monthly tax collections prior to submitting to F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) for review.	\$ 507.00	2.9	\$ 1,470.30
9/12/2017	Ramos, Edwin	Prepare draft of notice letter to be used as part of the Correspondence Audit Tax Initiative related to Sales Tax Credit applications as requested by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 507.00	2.1	\$ 1,064.70
9/12/2017	Ramos, Edwin	Meet with C. Freire (Hacienda - External Contractor) and R. Guerra (PR - Asst Secretary of Central Accounting) to discuss information needed regarding the Fees & Fines Revenue Initiative and receive additional feedback for the preparation of the August-2017 monthly scorecard report for the FY18 Tax Revenue Enhancement Initiatives to be submitted to the PROMESA Oversight Board and McKinsey.	\$ 507.00	2.2	\$ 1,115.40
9/12/2017	Ramos, Edwin	Update the Aug-2017 Monthly Scorecard Report related to the FY18 Tax Revenue Enhancement Initiatives requested by McKinsey to incorporate data received on Sept-11 from C. Freire (Hacienda - External Contractor) for the Flexible Payment Plan.	\$ 507.00	2.1	\$ 1,064.70
9/13/2017	Gil Diaz, Pablo	Prepared initial draft of the Aug-2017 Revenue Initiatives Baseline Report for inclusion in the monthly scorecard report that will be submitted to the PROMESA Oversight Board and McKinsey.	\$ 429.00	2.8	\$ 1,201.20
9/13/2017	Gil Diaz, Pablo	Reviewed collections data received related to the FY18 Revenue Initiatives to assess completeness for inclusion in the Aug-2017 Revenue Initiatives scorecard report to be submitted to the PROMESA Oversight Board and McKinsey.	\$ 429.00	2.6	\$ 1,115.40
9/13/2017	Gil Diaz, Pablo	Updated the documentation for the Aug-2017 Revenue Initiatives Scorecard to include the updated collections data to show how much of the prospective revenue has been paid.	\$ 429.00	2.9	\$ 1,244.10
9/13/2017	Morla, Marcos	Review information provided by J. Puig (Hacienda) and F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to the Trust Fund Recovery revenue initiative in order to ascertain compliance with goals established on the approved FY18 Fiscal Plan.	\$ 546.00	1.3	\$ 709.80
9/13/2017	Morla, Marcos	Review Revenue Initiatives summary report provided by B. Fernandez (AAFAF) in order to assess the updates necessary in order for presentation to the Fiscal Board.	\$ 546.00	1.4	\$ 764.40
9/13/2017	Morla, Marcos	Review changes made to the August monthly PROMESA progress report on the FY18 Revenue Enhancement Initiatives to assess whether additional information provided by I. Rivera (PR - Call Center Director) and E. Rios (PR - Asst Secretary of Economic Affairs) on 9/13 were incorporated to ensure proper reporting of key performance indicators (KPI's).	\$ 546.00	1.8	\$ 982.80



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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
9/13/2017	Morla, Marcos	Prepare additional changes to revenue initiatives sections of the bi-weekly meeting presentation for N. Jaresko (Executive Director - PROMESA Oversight Board) based on discussions with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) on 9/13.	\$ 546.00	0.8	\$ 436.80
9/13/2017	Morla, Marcos	Meet with H. Marquez (Deloitte) to walk-through status, action items, and the incremental collections calculation used on the August monthly PROMESA progress report on the FY18 Revenue Enhancement Initiatives.	\$ 546.00	0.7	\$ 382.20
9/13/2017	Ramos, Edwin	Update the August-2017 Monthly Scorecard Report related to the FY18 Tax Revenue Enhancement Initiatives requested by McKinsey to incorporate data received on Sept-12 from E. Rios (PR - Asst Secretary of Economic Affairs) for the Tobacco Excise Tax Revenue Initiative.	\$ 507.00	1.9	\$ 963.30
9/13/2017	Ramos, Edwin	Meet with E. Dominguez (Hacienda) to discuss additional information needed related to the Flexible Payment Plan Revenue Initiative in order to complete the August-2017 Monthly Scorecard Report showing progress made to-date on the FY18 Tax Revenue Enhancement Initiatives requested by McKinsey.	\$ 507.00	1.7	\$ 861.90
9/13/2017	Ramos, Edwin	Meet with J. Ortiz (Hacienda) to discuss information needed related to the closing agreement made with Internet Vendors to enable them to become sales tax withholding agents (for the Internet Sales Tax Revenue Initiative) in order to incorporate information into FY18 Monthly Scorecard Report to show progress of the FY18 Tax Revenue Enhancement Initiatives requested by McKinsey.	\$ 507.00	2.2	\$ 1,115.40
9/13/2017	Ramos, Edwin	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss extension of due date for publication to be issued by Treasury on the Correspondence Audits Revenue Initiative due to Hurricane Irma.	\$ 507.00	1.3	\$ 659.10
9/14/2017	Gil Diaz, Pablo	Review the Puerto Rico Internal Revenue Code (Informative Bulletin 17-16) in order to understand the requisite information to update the workflow charts related to the Correspondence Audit revenue initiative.	\$ 429.00	2.4	\$ 1,029.60
9/14/2017	Gil Diaz, Pablo	Update correspondence audit revenue initiative workflow chart with relevant information to comply with the Puerto Rico Internal Revenue Code (Informative Bulletin 17-16).	\$ 429.00	2.9	\$ 1,244.10
9/14/2017	Gil Diaz, Pablo	Update presentation outlining the correspondence audit revenue initiative work stream timeline with updated milestone dates based on additional information from the Puerto Rico Internal Revenue Code.	\$ 429.00	2.8	\$ 1,201.20
9/14/2017	Morla, Marcos	Review updated version of the August-2017 monthly PROMESA progress report on the FY18 Revenue Enhancement Initiatives based on additional information related to corporate tax collections received from C. Freire (Hacienda - External Contractor) on Sept-14 to understand if the additional information is being reported in accordance to guidelines established in the approved Fiscal Plan.	\$ 546.00	1.3	\$ 709.80

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
9/14/2017	Morla, Marcos	Call with R. Cruz (PR - Undersecretary of Treasury) related to additional updates and changes requested by Ernst & Young on the FY18 Revenue Enhancement Initiatives progress report related to tax abatements in order to incorporate new information provided by E. Rios (PR - Asst Secretary of Economic Affairs).	\$ 546.00	0.4	\$ 218.40
9/14/2017	Morla, Marcos	Prepare updates to tax abatements report based on information provided by E. Rios (PR - Asst Secretary of Economic Affairs) in order to comply with changes requested by Ernst & Young.	\$ 546.00	2.8	\$ 1,528.80
9/14/2017	Morla, Marcos	Meet with C. Freire (Hacienda - External Contractor) and E. Ramos (Deloitte) to discuss updates made to the August monthly PROMESA Scorecard on progress of FY18 Tax Revenue Enhancement Initiatives, calculation of baseline amounts from FY17 for FY18 comparison, and calculation of current month collections in order to complete report for review by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 546.00	1.7	\$ 928.20
9/14/2017	Morla, Marcos	Meet with J. Barreto, F. Pares, M. Saldaña, and A. Pantojas (all from Hacienda) and E. Ramos (Deloitte) to discuss status, progress made on the individual Income Tax Correspondence Audits Revenue Initiative in order to refine measurement methodology and collections projections in accordance with the guidelines set forth in the Fiscal Plan.	\$ 546.00	1.6	\$ 873.60
9/14/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja, J. Rohena, S. Vazquez. J. Carlo, and M. Saldaña (All from Hacienda) and E. Ramos (Deloitte) to discuss procedures to be used to notify Sales and Use Tax Correspondence Audit cases in order to refine collection projections.	\$ 546.00	1.1	\$ 600.60
9/14/2017	Ramos, Edwin	Meet with C. Freire (Hacienda - External Contractor) and M. Morla (Deloitte) to discuss updates made to the August monthly PROMESA Scorecard on progress of FY18 Tax Revenue Enhancement Initiatives, calculation of baseline amounts from FY17 for FY18 comparison, and calculation of current month collections in order to complete report for review by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 507.00	1.7	\$ 861.90
9/14/2017	Ramos, Edwin	Meet with J. Barreto, F. Pares, M. Saldaña, and A. Pantojas (all from Hacienda) and M. Morla (Deloitte) to discuss status, progress made on the individual Income Tax Correspondence Audits Revenue Initiative in order to refine measurement methodology and collections projections in accordance with the guidelines set forth in the Fiscal Plan.	\$ 507.00	1.4	\$ 709.80
9/14/2017	Ramos, Edwin	Meet with F. Pares, A. Pantoja, J. Rohena, S. Vazquez. J. Carlo, and M. Saldaña (All from Hacienda) and M. Morla (Deloitte) to discuss procedures to be used to notify Sales and Use Tax Correspondence Audit cases in order to refine collection projections.	\$ 507.00	1.1	\$ 557.70

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
9/15/2017	Gil Diaz, Pablo	Meet with I. Santiago (PR - Dept of Treasury) to discuss outline of presentation (including data inclusions) that will be prepared to assess progress as of Aug-2017 related to the Large Taxpayer revenue initiative.	\$ 429.00	2.1	\$ 900.90
9/15/2017	Gil Diaz, Pablo	Meet with C. Freire (PR - Hacienda Contractor) to discuss outstanding data related to the Electronic Filing and Tobacco Products tax revenue initiatives needed in order to complete the Aug-2017 monthly scorecard report to be submitted to the PROMESA Oversight Board and McKinsey.	\$ 429.00	1.2	\$ 514.80
9/15/2017	Gil Diaz, Pablo	Update the Aug-2017 Revenue Initiatives Scorecard with updated data received from C. Freire (PR - Hacienda Contractor) related to the Electronic Filing and Tobacco Products Tax revenue initiatives.	\$ 429.00	2.9	\$ 1,244.10
9/15/2017	Gil Diaz, Pablo	Update the Correspondence Audits Revenue Initiative work plan timeline with information provided by F. Parés (PR - Asst Secretary of Internal Revenue, Tax Policy) for adjusted dates due to the impact of Hurricane Irma.	\$ 429.00	2.1	\$ 900.90
9/15/2017	Morla, Marcos	Meet with C. Freire (Hacienda - external contractor) and E. Ramos (Deloitte) to discuss final updates made to the August monthly PROMESA Scorecard on progress of revenue initiatives related to additional information on the Medical Marihuana Tax Revenue Initiative provided by C. Perez (PR - Chief of Staff for Secretary of Treasury) prior to submission to F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) for review.	\$ 546.00	1.8	\$ 982.80
9/15/2017	Morla, Marcos	Prepare updates to the August monthly PROMESA progress report on the FY18 Tax Revenue Enhancement Initiatives related to the general comments section and additional key performance indicators (KPI's) in order to discuss report with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 546.00	1.3	\$ 709.80
9/15/2017	Morla, Marcos	Prepare updates to Tax Abatements report based on additional information provided by C. Fontan (PRIDCO - Puerto Rico Industrial Development Company) in order to comply with additional information and changes requested by Ernst & Young on Sept-13.	\$ 546.00	1.9	\$ 1,037.40
9/15/2017	Morla, Marcos	Meet with A. Pantoja (PR - Dept. of Treasury) and F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to walk through the August monthly PROMESA progress report on the FY18 Tax Revenue Enhancement Initiatives to obtain feedback prior to submission to PROMESA Board Advisor - McKinsey.	\$ 546.00	1.6	\$ 873.60
9/15/2017	Morla, Marcos	Meet with A. Pantoja (PR - Dept. of Treasury), F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) and E. Rios (PR - Asst Secretary of Economic Affairs) to discuss economic modules prepared in order to project collection estimates for the Correspondence Audits Revenue Initiatives that will be incorporated into the monthly progress reports provided to the PROMESA Board and its advisors.	\$ 546.00	0.8	\$ 436.80

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**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***FY18 Revenue Enhancement Initiatives***

Date	Professional	Description	Rate	Hours	Fees
9/15/2017	Morla, Marcos	Meet with F. Pares, A. Pantoja, M. Valentin, J. Barreto, H. Lugo, E. Centeno, M. Saldaña (all from Hacienda) to discuss status of the initial 1,000 letters sent out related to the Income Tax Correspondence Audit Revenue Initiative and the methodology used to measure the progress for the PROMESA Oversight Board.	\$ 546.00	2.3	\$ 1,255.80
9/15/2017	Ramos, Edwin	Meet with B. Fernandez (AAFAF) to walk through final version of the August-2017 Monthly Scorecard Report showing progress to-date on the FY18 Tax Revenue Enhancement Initiatives to be provided to Promise Oversight Board and McKinsey.	\$ 507.00	1.2	\$ 608.40
9/15/2017	Ramos, Edwin	Update the August-2017 Monthly Scorecard Report on the FY18 Tax Revenue Enhancement Initiatives requested by McKinsey to incorporate review comments received from F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 507.00	1.9	\$ 963.30
9/15/2017	Ramos, Edwin	Meet with C. Freire (Hacienda - external contractor) and M. Morla (Deloitte) to discuss final updates made to the August monthly PROMESA Scorecard on progress of revenue initiatives related to additional information on the Medical Marihuana Tax Revenue Initiative provided by C. Perez (PR - Chief of Staff for Secretary of Treasury) prior to submission to F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) for review.	\$ 507.00	1.8	\$ 912.60

**TOTAL SEPTEMBER STATEMENT PERIOD - FY18 REVENUE ENHANCEMENT INITIATIVES**

**109.4 \$ 54,011.10**

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**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

**Monthly Fee Statement / Support Schedules**

Date	Professional	Description	Rate	Hours	Fees
9/5/2017	Gutierrez, Dalia	Update consolidated June expenses to incorporate changes for amounts not billable to clients per review of R. Cortez (Deloitte).	\$ 255.00	3.4	\$ 867.00
9/5/2017	Gutierrez, Dalia	Update June fee detail to redact confidential information per feedback received from M. Rothchild (Deloitte) for timekeepers with last names from A through G.	\$ 255.00	2.9	\$ 739.50
9/5/2017	Gutierrez, Dalia	Update June fee detail to redact confidential information per feedback received from M. Rothchild (Deloitte) for timekeepers with last names from H through O.	\$ 255.00	2.7	\$ 688.50
9/6/2017	Gutierrez, Dalia	Update June fee detail to redact confidential information per feedback received from M. Rothchild (Deloitte) for timekeepers with last names from P through Z.	\$ 255.00	2.9	\$ 739.50
9/6/2017	Gutierrez, Dalia	Review preliminary consolidated hours for July Statement Period against hours in internal system to understand variances.	\$ 255.00	2.8	\$ 714.00
9/6/2017	Gutierrez, Dalia	Update July fee detail to redact confidential information per feedback received from R. Young (Deloitte) for timekeepers with last names from A through K.	\$ 255.00	2.7	\$ 688.50
9/7/2017	Gutierrez, Dalia	Update July fee detail to redact confidential information per feedback received from R. Young (Deloitte) for timekeepers with last names from L through Q.	\$ 255.00	2.9	\$ 739.50
9/7/2017	Gutierrez, Dalia	Update July fee detail to redact confidential information per feedback received from R. Young (Deloitte) for timekeepers with last names from R through Z.	\$ 255.00	2.6	\$ 663.00
9/7/2017	Gutierrez, Dalia	Review preliminary time detail for Deloitte Contractor R. Ferraro for incorporation into July Fee Statement.	\$ 255.00	2.5	\$ 637.50
9/11/2017	Cortez, Berto	Review finalized version of May expense detail (expenses by Professional and Category) for the period May 3 through May 31 to assess whether proposed changes were incorporated.	\$ 585.00	1.7	\$ 994.50
9/11/2017	Cortez, Berto	Review finalized version of June expense detail (expenses by Professional and Category) for the period June 1 through June 30 to assess whether proposed changes were incorporated.	\$ 585.00	1.8	\$ 1,053.00
9/12/2017	Gutierrez, Dalia	Review July expenses for R. Cortez review in preparation for fee application.	\$ 255.00	2.9	\$ 739.50
9/12/2017	Gutierrez, Dalia	Review July expenses for R. Cortez review in preparation for fee application.	\$ 255.00	2.9	\$ 739.50
9/12/2017	Gutierrez, Dalia	Review July expenses for R. Cortez review in preparation for fee application.	\$ 255.00	2.6	\$ 663.00
9/12/2017	Gutierrez, Dalia	Review July expenses for R. Cortez review in preparation for fee application.	\$ 255.00	1.9	\$ 484.50
9/12/2017	Lew, Matt	Prepare updated summary table for May expenses to reflect expenses incurred by professionals by category between May 3 and May 31.	\$ 546.00	1.4	\$ 764.40
9/12/2017	Lew, Matt	Prepare updated summary table for June expenses to reflect expenses incurred by professionals by category between June 1 through June 30.	\$ 546.00	1.2	\$ 655.20
9/13/2017	Gutierrez, Dalia	Review August expenses for R. Cortez review in preparation for fee application.	\$ 255.00	2.9	\$ 739.50
9/13/2017	Gutierrez, Dalia	Review July expenses for R. Cortez review in preparation for fee application.	\$ 255.00	2.8	\$ 714.00

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**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***Monthly Fee Statement / Support Schedules***

Date	Professional	Description	Rate	Hours	Fees
9/13/2017	Gutierrez, Dalia	Review July expenses for R. Cortez review in preparation for fee application.	\$ 255.00	2.4	\$ 612.00
9/14/2017	Gutierrez, Dalia	Review August expenses for R. Cortez review in preparation for fee application.	\$ 255.00	2.9	\$ 739.50
9/14/2017	Gutierrez, Dalia	Review August expenses for R. Cortez review in preparation for fee application.	\$ 255.00	2.8	\$ 714.00
9/14/2017	Gutierrez, Dalia	Review August expenses for R. Cortez review in preparation for fee application.	\$ 255.00	2.6	\$ 663.00
9/14/2017	Gutierrez, Dalia	Pull current report from internal system to identify all hours incurred from May-3 through September-13 for J. Steinway (Deloitte) to help assess hours incurred by-category against budget.	\$ 255.00	0.3	\$ 76.50
9/14/2017	Lew, Matt	Reconcile hours per updated internal system report as of Sept-13 with hours included in the May Fee Statement (May 3 - May 31) to identify and understand variances by professional.	\$ 546.00	2.4	\$ 1,310.40
9/14/2017	Lew, Matt	Reconcile hours per updated internal system report as of Sept-13 with hours included in the June Fee Statement (June 1 through June 30) to identify and understand variances by professional.	\$ 546.00	2.1	\$ 1,146.60
9/15/2017	Gutierrez, Dalia	Review August expenses for B. Cortez review, in preparation for monthly fee application.	\$ 255.00	2.9	\$ 739.50
9/15/2017	Gutierrez, Dalia	Review August expenses for B. Cortez review, in preparation for monthly fee application.	\$ 255.00	2.6	\$ 663.00
9/15/2017	Gutierrez, Dalia	Review August expenses for B. Cortez review, in preparation for monthly fee application.	\$ 255.00	2.5	\$ 637.50
9/17/2017	Blair, Kirk	Review First Combined Monthly Fee Statement (Draft Narrative & Exhibits) covering the period May-3 through June-30 to provide feedback related to work category descriptions.	\$ 621.00	3.2	\$ 1,987.20
9/17/2017	Blair, Kirk	Draft email to M. Lew (Deloitte) outlining proposed changes to work category descriptions to include additional bullet points related to the Cost Management Category.	\$ 621.00	0.4	\$ 248.40
9/18/2017	Gutierrez, Dalia	Review July fee detail forwarded by team in preparation for the monthly fee application.	\$ 255.00	2.6	\$ 663.00
9/19/2017	Cortez, Berto	Meet with M. Lew (Deloitte) to review May - June Fee Statement narrative to assess completeness of category descriptions to reflect work performed during statement period.	\$ 585.00	1.8	\$ 1,053.00
9/19/2017	Cortez, Berto	Draft cover letter for May - June Fee Statement to be included with documents (including exhibits) for parties required to be noticed per the Interim Compensation Order.	\$ 585.00	1.2	\$ 702.00
9/19/2017	Cortez, Berto	Review finalized version of Exhibit A-1 reflecting fee detail by category, professional and work date for the period May 3 through May 31 to assess accuracy and completeness.	\$ 585.00	2.1	\$ 1,228.50
9/19/2017	Cortez, Berto	Review finalized version of Exhibit A-2 reflecting fee detail by category, professional and work date for the period June 1 through June 30 to assess accuracy and completeness.	\$ 585.00	2.4	\$ 1,404.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT A-5 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***Monthly Fee Statement / Support Schedules***

Date	Professional	Description	Rate	Hours	Fees
9/19/2017	Lew, Matt	Meet with R. Cortez (Deloitte) to review May - June Fee Statement narrative to assess completeness of category descriptions to reflect work performed during statement period.	\$ 546.00	1.8	\$ 982.80
9/19/2017	Lew, Matt	Finalize narrative for First Combined Monthly Fee Statement covering the period May-3 through June-30 to incorporate changes from R. Young, M. Rothchild and K. Blair (all Deloitte).	\$ 546.00	2.7	\$ 1,474.20
9/21/2017	Gutierrez, Dalia	Review July fee detail per data received from team, in preparation for monthly fee application.	\$ 255.00	2.9	\$ 739.50
9/21/2017	Gutierrez, Dalia	Review July fee detail per data received from team, in preparation for monthly fee application.	\$ 255.00	2.9	\$ 739.50
9/22/2017	Cortez, Berto	Review initial file of expenses pulled from internal system for expenses incurred for the July statement period (July 1 - July 31) to assess reasonableness.	\$ 585.00	2.4	\$ 1,404.00
9/22/2017	Gutierrez, Dalia	Review July fee detail per information provided by team, in preparation of monthly fee application.	\$ 255.00	1.0	\$ 255.00
9/28/2017	Gutierrez, Dalia	Prepare detailed July fee exhibit for R. Young's review.	\$ 255.00	2.9	\$ 739.50
9/28/2017	Gutierrez, Dalia	Prepare detailed July fee exhibit for R. Young's review.	\$ 255.00	1.5	\$ 382.50

**TOTAL SEPTEMBER STATEMENT PERIOD - MONTHLY FEE STATEMENT / SUPPORT SCHEDULES**

**102.8 \$ 35,329.20**

**TOTAL ALL CATEGORIES - SEPTEMBER STATEMENT PERIOD**

**354.4 \$ 160,835.10**

**Blended Hourly Rate**

**\$ 453.82**



**EXHIBIT B-1**

**EXPENSE DETAIL FOR THE MAY STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**MAY 3, 2017 THROUGH MAY 31, 2017**

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
<b>Airfare</b>			
Blair, Kirk	5/3/2017	Roundtrip coach airfare from New Jersey to San Juan, PR.	\$ 436.20
Doyle, John	5/3/2017	Airline change fee per client request.	\$ 100.00
Pizzo, Chris	5/4/2017	One way coach airfare from San Juan, PR to Tampa, FL	\$ 324.66
Saran, Daljeet	5/4/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 429.22
Wheelock, John	5/4/2017	One-way coach airfare from San Juan, PR to Washington, DC	\$ 324.34
Harris, Andy	5/5/2017	One way coach airfare from Newark, NJ to San Juan, PR	\$ 206.10
O'Neal, Emma	5/5/2017	One way coach airfare from San Juan, PR to Newark, NJ	\$ 179.10
Stover, Kate	5/5/2017	Airline change fee per client request.	\$ 75.00
Young, Chris	5/5/2017	One way coach airfare from Arlington, VA to San Juan, PR.	\$ 309.40
Young, Chris	5/5/2017	One way coach airfare from San Juan, PR to Arlington, VA.	\$ 114.47
Gabb, James	5/7/2017	One way coach airfare from Chicago, IL to San Juan, PR.	\$ 242.30
Calimano-Colon, Alberto	5/8/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 708.88
Doyle, John	5/8/2017	Airline change fee per client request.	\$ 150.00
Doyle, John	5/8/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 547.48
Nguyen, Phuong	5/8/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 232.10
O'Neal, Emma	5/8/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 427.78
Pereira, Ravin	5/8/2017	Roundtrip coach airfare from New Jersey to San Juan, PR.	\$ 749.10
Saran, daljeet	5/8/2017	One way coach airfare from Newark, NJ to San Juan, PR	\$ 179.10
Schwendeman, Jeffrey	5/8/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 453.22
Singh, Amit	5/8/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 590.35
Stover, Kate	5/8/2017	Roundtrip coach airfare from Miami, FL to San Juan, PR.	\$ 326.20
Theocharidis, Costas	5/8/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 515.28
Wheelock, John	5/8/2017	One-way coach airfare from Washington, DC to San Juan, PR.	\$ 222.10
Werley, Trey	5/9/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 543.80
Blair, Kirk	5/10/2017	Roundtrip coach airfare from New Jersey to San Juan, PR.	\$ 453.22
Hurley, Timothy	5/10/2017	Airline change fee per client request.	\$ 100.00
Gabb, James	5/11/2017	One way coach airfare from San Juan, PR to Chicago, IL.	\$ 242.30
Harris, Andy	5/11/2017	One-way coach airfare from San Juan, PR to Washington, DC	\$ 216.19
Hurley, Timothy	5/11/2017	One way coach airfare from San Juan, PR to Boston, MA.	\$ 273.74
Saran, daljeet	5/11/2017	One way coach airfare from San Juan, PR to New York, NY	\$ 199.10
Wheelock, John	5/11/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 324.34
Badr, Yasmin	5/12/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 273.74
Doyle, John	5/12/2017	Round trip coach airfare from San Juan, PR to Boston, MA.	\$ 1,055.60
Nguyen, Phuong	5/12/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 195.68
Young, Chris	5/12/2017	One way coach airfare from Arlington, VA to San Juan, PR.	\$ 543.80
Akoto, Yolanda	5/15/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 543.80
Badr, Yasmin	5/15/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 712.40
Calimano-Colon, Alberto	5/15/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 582.44

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Carey, Diana	5/15/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 505.16
Cortez, Berto	5/15/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 739.00
Doyle, John	5/15/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 241.54
Gabb, James	5/15/2017	Roundtrip coach airfare from Kansas City, KS to San Juan, PR.	\$ 426.07
Hurley, Timothy	5/15/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 584.28
Kennedy, Cade	5/15/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 734.50
Nguyen, Phuong	5/15/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 349.40
O'Neal, Emma	5/15/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 523.35
Pereira, Ravin	5/15/2017	Roundtrip coach airfare from New Jersey to San Juan, PR.	\$ 749.10
Saran, daljeet	5/15/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 179.10
Singh, Amit	5/15/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 544.20
Stover, Kate	5/15/2017	Roundtrip coach airfare from Miami, FL to San Juan, PR.	\$ 132.10
Theocharidis, Costas	5/15/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 547.48
Wheelock, John	5/15/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 582.44
McCabe, Michael	5/16/2017	Roundtrip coach airfare from New York NY to San Juan, PR.	\$ 453.22
Werley, Trey	5/16/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 252.58
Oliver, Joe	5/17/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 291.60
Carey, Diana	5/18/2017	One way coach airfare from San Juan, PR to Arlington, VA.	\$ 361.39
Doyle, John	5/18/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 242.30
Hurley, Timothy	5/18/2017	One way coach airfare from San Juan, PR to Boston, MA.	\$ 417.66
Pereira, Ravin	5/18/2017	Roundtrip coach airfare from New Jersey to San Juan, PR.	\$ 497.40
Saran, daljeet	5/18/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 199.10
Stover, Kate	5/18/2017	Roundtrip coach airfare from Miami, FL to San Juan, PR.	\$ 231.82
Werley, Trey	5/18/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 362.00
Young, Chris	5/18/2017	One way coach airfare from San Juan, PR to Arlington, VA.	\$ 252.58
Nguyen, Phuong	5/19/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 195.68
Oliver, Joe	5/19/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 213.90
Akoto, Yolanda	5/22/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 928.16
Badr, Yasmin	5/22/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 404.43
Blair, Kirk	5/22/2017	Roundtrip coach airfare from New Jersey to San Juan, PR.	\$ 426.22
Calimano-Colon, Alberto	5/22/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 889.52
Carey, Diana	5/22/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 983.11
Cortez, Berto	5/22/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Doyle, John	5/22/2017	One way coach airfare from Boston, MA to San Juan, PR.	\$ 547.48
Doyle, John	5/22/2017	Airline change fee per client request.	\$ 150.00
Hurley, Timothy	5/22/2017	One way coach airfare from Boston, MA to San Juan, PR.	\$ 273.74
Kennedy, Cade	5/22/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 734.50
Nguyen, Phuong	5/22/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 242.46
O'Neal, Emma	5/22/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 199.10
Pereira, Ravin	5/22/2017	Roundtrip coach airfare from New Jersey to San Juan, PR.	\$ 566.02

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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Singh, Amit	5/22/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 807.34
Theocharidis, Costas	5/22/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 584.28
Werley, Trey	5/22/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 983.11
O'Neal, Emma	5/25/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 368.30
Pizzo, Chris	5/25/2017	Roundtrip coach airfare from Tampa Bay, FL to San Juan, PR.	\$ 189.56
Badr, Yasmin	5/26/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 330.60
Doyle, John	5/26/2017	Round trip coach airfare from San Juan, PR to Boston, MA.	\$ 1,042.00
Hurley, Timothy	5/26/2017	One way coach airfare from San Juan, PR to Boston, MA.	\$ 528.90
Kennedy, Cade	5/26/2017	Airfare change fee to attend client meetings.	\$ 200.00
Nguyen, Phuong	5/26/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 693.70
O'Neal, Emma	5/26/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 195.68
Stover, Kate	5/26/2017	Roundtrip coach airfare from Miami, FL to San Juan, PR.	\$ 136.13
		One way airfare from San Juan, PR to Boston, MA due to flight	
Theocharidis, Costas	5/26/2017	cancellation.	\$ 414.52
Doyle, John	5/29/2017	One way coach airfare from Boston, MA to San Juan, PR.	\$ 528.90
Hurley, Timothy	5/29/2017	One way coach airfare from Boston, MA to San Juan, PR.	\$ 307.49
Akoto, Yolanda	5/30/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 191.16
Badr, Yasmin	5/30/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 345.77
Calimano-Colon, Alberto	5/30/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 543.80
Carey, Diana	5/30/2017	One way coach airfare from Arlington, VA to San Juan, PR.	\$ 291.22
Cortez, Berto	5/30/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 688.35
Doyle, John	5/30/2017	Roundtrip coach airfare from Dallas, TX to Boston, MA.	\$ 388.82
Harris, Andy	5/30/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 326.05
Hurley, Timothy	5/30/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 547.48
Kennedy, Cade	5/30/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 688.35
Lew, Matt	5/30/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
McCabe, Michael	5/30/2017	Roundtrip coach airfare from New York NY to San Juan, PR.	\$ 511.98
O'Neal, Emma	5/30/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 358.12
Pizzo, Chris	5/30/2017	Roundtrip coach airfare from Tampa Bay, FL to San Juan, PR.	\$ 649.32
Quails, Mike	5/30/2017	Roundtrip coach airfare from Orlando, FL to San Juan, PR.	\$ 470.20
Saran, daljeet	5/30/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 179.10
Theocharidis, Costas	5/30/2017	One way airfare from San Juan, PR to Boston, MA.	\$ 322.25
Werley, Trey	5/30/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 324.34
Wheelock, John	5/30/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 200.00
Young, Chris	5/30/2017	One way coach airfare from Arlington, VA to San Juan, PR.	\$ 543.80
<b>Airfare Total</b>			<b>\$ 47,887.30</b>

**Airline Baggage Fees**

Professional	Date	Description	Total Amount
Singh, Amit	5/5/2017	Airline baggage fee.	\$ 25.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Theocharidis, Costas	5/5/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	5/8/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	5/11/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	5/15/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	5/18/2017	Airline baggage fee.	\$ 25.00
Nguyen, Phuong	5/21/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	5/22/2017	Airline baggage fee.	\$ 25.00
Stover, Kate	5/26/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	5/26/2017	Airline baggage fee.	\$ 25.00
Doyle, John	5/29/2017	Baggage fee.	\$ 25.00
Theocharidis, Costas	5/30/2017	Airline baggage fee.	\$ 25.00
<b>Airline Baggage Fees Total</b>			<b>\$ 300.00</b>

**Auto Tolls**

Professional	Date	Description	Total Amount
McCabe, Michael	5/16/2017	Auto tolls for travel to/from Newark, NJ airport.	\$ 2.15
McCabe, Michael	5/18/2017	Auto tolls for travel to/from Newark, NJ airport.	\$ 2.15
McCabe, Michael	5/19/2017	Auto tolls for travel to/from Newark, NJ airport.	\$ 12.50
<b>Auto Tolls Total</b>			<b>\$ 16.80</b>

**Hotel**

Professional	Date	Description	Total Amount
Badr, Yasmin	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Blair, Kirk	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.87
Calimano-Colon, Alberto	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Cortez, Berto	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Hurley, Timothy	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Nguyen, Phuong	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
O'Neal, Emma	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.65
Saran, daljeet	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Schwendeman, Jeffrey	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Singh, Amit	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Stover, Kate	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Theocharidis, Costas	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.72
Wheelock, John	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 154.61
Young, Chris	5/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Badr, Yasmin	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Blair, Kirk	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 132.38
Hurley, Timothy	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Nguyen, Phuong	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39

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**FIRST INTERIM FEE APPLICATION**

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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
O'Neal, Emma	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.65
Schwendeman, Jeffrey	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Singh, Amit	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Stover, Kate	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Theocharidis, Costas	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.63
Werley, Trey	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Young, Chris	5/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Badr, Yasmin	5/5/2017	1 night hotel accommodation at Hilton in San Juan, PR.	\$ 147.36
Doyle, John	5/5/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Werley, Trey	5/5/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Badr, Yasmin	5/6/2017	1 night hotel accommodation at Hilton in San Juan, PR.	\$ 147.36
Doyle, John	5/6/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Werley, Trey	5/6/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Badr, Yasmin	5/7/2017	1 night hotel accommodation at Hilton in San Juan, PR.	\$ 147.36
Doyle, John	5/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Hurley, Timothy	5/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Calimano-Colon, Alberto	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 167.39
Doyle, John	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.61
Pereira, Ravin	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, daljeet	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Schwendeman, Jeffrey	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Stover, Kate	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 133.09
Young, Chris	5/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Badr, Yasmin	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Calimano-Colon, Alberto	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.61
Pereira, Ravin	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, daljeet	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Schwendeman, Jeffrey	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36



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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Stover, Kate	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 133.43
Werley, Trey	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Young, Chris	5/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Badr, Yasmin	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Blair, Kirk	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Calimano-Colon, Alberto	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Harris, Andy	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.70
Hurley, Timothy	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.61
Pereira, Ravin	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, daljeet	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Schwendeman, Jeffrey	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Stover, Kate	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 133.36
Werley, Trey	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Young, Chris	5/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Badr, Yasmin	5/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Blair, Kirk	5/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Doyle, John	5/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Nguyen, Phuong	5/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	5/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.61
Singh, Amit	5/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Stover, Kate	5/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Young, Chris	5/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Ferraro, Rick	5/12/2017	1 night hotel accommodation at Ritz Carlton in San Juan, PR.	\$ 130.00
Wheelock, John	5/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Ferraro, Rick	5/13/2017	1 night hotel accommodation at Ritz Carlton in San Juan, PR.	\$ 130.00
Wheelock, John	5/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.93
Wheelock, John	5/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.93
Akoto, Yolanda	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Badr, Yasmin	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Calimano-Colon, Alberto	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Cortez, Berto	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Doyle, John	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36



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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Nguyen, Phuong	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 148.86
Pereira, Ravin	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.36
Saran, daljeet	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Stover, Kate	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Wheelock, John	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.93
Young, Chris	5/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Akoto, Yolanda	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Badr, Yasmin	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Calimano-Colon, Alberto	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Cortez, Berto	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Doyle, John	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
McCabe, Michael	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 158.16
Nguyen, Phuong	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 148.86
Pereira, Ravin	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.36
Saran, daljeet	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Stover, Kate	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Werley, Trey	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Young, Chris	5/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Akoto, Yolanda	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Badr, Yasmin	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Calimano-Colon, Alberto	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
McCabe, Michael	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 102.00
Nguyen, Phuong	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Oliver, Joe	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
O'Neal, Emma	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Pereira, Ravin	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.36
Saran, daljeet	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Stover, Kate	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Theocharidis, Costas	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Werley, Trey	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Young, Chris	5/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Nguyen, Phuong	5/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Oliver, Joe	5/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
O'Neal, Emma	5/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 148.86
Singh, Amit	5/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Wheelock, John	5/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Kennedy, Cade	5/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	5/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Kennedy, Cade	5/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Akoto, Yolanda	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Blair, Kirk	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Calimano-Colon, Alberto	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Cortez, Berto	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 148.86
Pereira, Ravin	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 156.36
Pizzo, Chris	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 148.87
Werley, Trey	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	5/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Akoto, Yolanda	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Blair, Kirk	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Calimano-Colon, Alberto	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Cortez, Berto	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
O'Neal, Emma	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Pereira, Ravin	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Pizzo, Chris	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Werley, Trey	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	5/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Akoto, Yolanda	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Blair, Kirk	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Calimano-Colon, Alberto	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Cortez, Berto	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Pereira, Ravin	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Pizzo, Chris	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 113.85
Werley, Trey	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	5/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Cortez, Berto	5/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	5/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Hurley, Timothy	5/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	5/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	5/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	5/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Theocharidis, Costas	5/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	5/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	5/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Stover, Kate	5/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Akoto, Yolanda	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Calimano-Colon, Alberto	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Harris, Andy	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 132.16

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Hurley, Timothy	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
McCabe, Michael	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Nguyen, Phuong	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Pizzo, Chris	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Quails, Mike	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Saran, daljeet	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Stover, Kate	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 142.21
Werley, Trey	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	5/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Akoto, Yolanda	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Calimano-Colon, Alberto	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Harris, Andy	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Hurley, Timothy	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
McCabe, Michael	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Nguyen, Phuong	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Pizzo, Chris	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Quails, Mike	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Saran, daljeet	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Stover, Kate	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Werley, Trey	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	5/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
<b>Hotel Total</b>			<b>\$ 35,404.55</b>

**Internet access while traveling for client work.**

Professional	Date	Description	Total Amount
Saran, daljeet	5/3/2017	Internet access while traveling for client work.	\$ 9.99
Saran, daljeet	5/8/2017	Internet access while traveling for client work.	\$ 9.99
Saran, daljeet	5/15/2017	Internet access while traveling for client work.	\$ 9.99

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Singh, Amit	5/22/2017	Internet access while traveling for client work.	\$ 10.77
Wheelock, John	5/23/2017	Internet access while traveling for client work.	\$ 12.99
Cortez, Berto	5/26/2017	Internet access while traveling for client work.	\$ 8.99
Saran, daljeet	5/28/2017	Internet access while traveling for client work.	\$ 9.99
Saran, daljeet	5/30/2017	Internet access while traveling for client work.	\$ 9.99
Wheelock, John	5/31/2017	Internet access while traveling for client work.	\$ 9.95
<b>Internet Access while Traveling Total</b>			<b>\$ 92.65</b>

**Meals - Travel**

Professional	Date	Description	Total Amount
Badr, Yasmin	5/3/2017	Dinner while traveling in San Juan, PR.	\$ 29.35
Blair, Kirk	5/3/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Blair, Kirk	5/3/2017	Dinner while traveling in San Juan, PR.	\$ 20.00
Blair, Kirk	5/3/2017	Lunch while traveling in San Juan, PR.	\$ 15.50
Cortez, Berto	5/3/2017	Dinner while traveling in San Juan, PR.	\$ 34.57
Cortez, Berto	5/3/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Gabb, James	5/3/2017	Lunch for J. Gabb, C. Pizzo, A. Singh while traveling in San Juan, PR.	\$ 60.00
Hurley, Timothy	5/3/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
O'Neal, Emma	5/3/2017	Lunch for J. Doyle, J. Vazquez-Rivera while traveling in San Juan, PR.	\$ 19.49
O'Neal, Emma	5/3/2017	Dinner while traveling for E. O'Neal, P. Nguyen in San Juan, PR.	\$ 58.21
Singh, Amit	5/3/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Stover, Kate	5/3/2017	Lunch for K. Stover, P. Nguyen, T. Hurley while traveling in San Juan, PR.	\$ 47.12
Theocharidis, Costas	5/3/2017	Lunch while traveling in San Juan, PR.	\$ 3.00
Theocharidis, Costas	5/3/2017	Dinner while traveling in San Juan, PR.	\$ 30.00
Werley, Trey	5/3/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Wheelock, John	5/3/2017	Lunch while traveling in San Juan, PR.	\$ 8.63
Wheelock, John	5/3/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Blair, Kirk	5/4/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Blair, Kirk	5/4/2017	Dinner while traveling for K. Blair, J. Doyle, C. Young, P. Nguyen, K. Stover in San Juan, PR.	\$ 144.33
Blair, Kirk	5/4/2017	Lunch while traveling in San Juan, PR.	\$ 14.11
Cortez, Berto	5/4/2017	Dinner while traveling in Miami, FL.	\$ 13.44
Cortez, Berto	5/4/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00

**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**  
**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Doyle, John	5/4/2017	Lunch for J. Doyle, J. Vasquez, B. Cortez while traveling in San Juan, PR.	\$ 55.00
Hurley, Timothy	5/4/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Pizzo, Chris	5/4/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Pizzo, Chris	5/4/2017	Lunch while traveling in San Juan, PR.	\$ 24.20
Schwendeman, Jeffrey	5/4/2017	Dinner while traveling for J. Schwendeman, K. Blair, J. Doyle, K. Stover, Y. Badr, C. Young, P. Nguyen in San Juan, PR.	\$ 245.00
Stover, Kate	5/4/2017	Lunch for K. Stover, B. Cortez, T. Hurley, C. Theocharidis, A. Calimano-Colon, P. Nguyen, V. Valencia, M. Diaz Hernandez, J. Schwendeman while traveling in San Juan, PR.	\$ 142.01
Theocharidis, Costas	5/4/2017	Lunch while traveling in San Juan, PR.	\$ 11.04
Theocharidis, Costas	5/4/2017	Dinner while traveling in San Juan, PR.	\$ 27.78
Werley, Trey	5/4/2017	Dinner while traveling in San Juan, PR.	\$ 11.09
Wheelock, John	5/4/2017	Lunch while traveling in San Juan, PR.	\$ 16.67
Wheelock, John	5/4/2017	Dinner while traveling in San Juan, PR.	\$ 8.52
Young, Chris	5/4/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Badr, Yasmin	5/5/2017	Lunch while traveling in San Juan, PR.	\$ 11.46
Badr, Yasmin	5/5/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Blair, Kirk	5/5/2017	Breakfast while traveling in San Juan, PR.	\$ 6.36
Blair, Kirk	5/5/2017	Lunch while traveling in San Juan, PR.	\$ 9.42
Doyle, John	5/5/2017	Lunch for J. Doyle, J. Vasquez, J. Gabb while traveling in San Juan, PR.	\$ 49.58
Nguyen, Phuong	5/5/2017	Lunch while traveling between New York, NY and San Juan, PR.	\$ 20.00
O'Neal, Emma	5/5/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Schwendeman, Jeffrey	5/5/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Schwendeman, Jeffrey	5/5/2017	Lunch while traveling in San Juan, PR.	\$ 13.21
Stover, Kate	5/5/2017	Dinner while traveling for K. Stover, P. Nguyen, E. O'Neal, J. Schwendeman, R. Pereira, C. Theocharidis, Y. Badr.	\$ 164.26
Theocharidis, Costas	5/5/2017	Lunch while traveling in San Juan, PR.	\$ 18.66
Wheelock, John	5/5/2017	Breakfast while traveling in San Juan, PR.	\$ 3.00
Young, Chris	5/5/2017	Lunch while traveling in San Juan, PR.	\$ 7.81
Saran, daljeet	5/6/2017	Dinner while traveling in San Juan, PR.	\$ 31.32
Harris, Andy	5/7/2017	Dinner while traveling for A. Harris, T. Hurley in San Juan, PR.	\$ 70.00
Badr, Yasmin	5/8/2017	Lunch while traveling in San Juan, PR.	\$ 11.13
Badr, Yasmin	5/8/2017	Breakfast while traveling in San Juan, PR.	\$ 3.83
Badr, Yasmin	5/8/2017	Dinner while traveling in San Juan, PR.	\$ 15.27
Calimano-Colon, Alberto	5/8/2017	Lunch while traveling in San Juan, PR.	\$ 6.64
Doyle, John	5/8/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Doyle, John	5/8/2017	Dinner while traveling for J. Doyle, K. Stover in San Juan, PR.	\$ 70.00
Nguyen, Phuong	5/8/2017	Lunch while traveling between New York, NY and San Juan, PR.	\$ 18.69
O'Neal, Emma	5/8/2017	Breakfast while traveling between Jamaica, NY and San Juan, PR.	\$ 4.99



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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
O'Neal, Emma	5/8/2017	Dinner while traveling for E. O'Neal, P. Nguyen, A. Singh, J. Gabb in San Juan, PR.	\$ 91.28
Pereira, Ravin	5/8/2017	Dinner while traveling in San Juan, PR.	\$ 14.47
Pereira, Ravin	5/8/2017	Breakfast while traveling in San Juan, PR.	\$ 11.70
Saran, daljeet	5/8/2017	Dinner while traveling in San Juan, PR.	\$ 28.00
Schwendeman, Jeffrey	5/8/2017	Breakfast while traveling between Houston, TX and San Juan, PR.	\$ 5.99
Schwendeman, Jeffrey	5/8/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Singh, Amit	5/8/2017	Lunch for A. Singh, E. O'Neal while traveling in San Juan, PR.	\$ 19.47
Singh, Amit	5/8/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Stover, Kate	5/8/2017	Lunch while traveling in San Juan, PR.	\$ 5.45
Stover, Kate	5/8/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/8/2017	Lunch while traveling in San Juan, PR.	\$ 11.75
Theocharidis, Costas	5/8/2017	Dinner while traveling in San Juan, PR.	\$ 20.70
Theocharidis, Costas	5/8/2017	Breakfast while traveling between Boston, MA and San Juan, PR.	\$ 13.11
Wheelock, John	5/8/2017	Lunch while traveling in San Juan, PR.	\$ 6.14
Wheelock, John	5/8/2017	Breakfast while traveling between Arlington, VA and San Juan, PR.	\$ 15.00
Young, Chris	5/8/2017	Lunch while traveling between Arlington, VA and San Juan, PR.	\$ 15.37
Young, Chris	5/8/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Badr, Yasmin	5/9/2017	Lunch while traveling in San Juan, PR.	\$ 4.59
Badr, Yasmin	5/9/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Calimano-Colon, Alberto	5/9/2017	Dinner while traveling in San Juan, PR.	\$ 20.73
Calimano-Colon, Alberto	5/9/2017	Lunch while traveling in San Juan, PR.	\$ 17.84
Doyle, John	5/9/2017	Lunch while traveling in San Juan, PR.	\$ 8.65
Doyle, John	5/9/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Hurley, Timothy	5/9/2017	Dinner while traveling for T. Hurley, J. Doyle, R. Ferraro, E. O'Neal, P. Nguyen, J. Gabb, K. Stover, C. Young in San Juan, PR.	\$ 280.00
O'Neal, Emma	5/9/2017	Lunch while traveling in San Juan, PR.	\$ 15.08
Pereira, Ravin	5/9/2017	Lunch while traveling in San Juan, PR.	\$ 6.14
Pereira, Ravin	5/9/2017	Dinner while traveling in San Juan, PR.	\$ 24.07
Schwendeman, Jeffrey	5/9/2017	Dinner while traveling for J. Schwendeman, R. Pereira in San Juan, PR.	\$ 70.00
Singh, Amit	5/9/2017	Lunch while traveling in San Juan, PR.	\$ 12.13
Singh, Amit	5/9/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Stover, Kate	5/9/2017	Lunch for K. Stover, P. Nguyen while traveling in San Juan, PR.	\$ 26.13
Stover, Kate	5/9/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/9/2017	Dinner while traveling in San Juan, PR.	\$ 24.24
Theocharidis, Costas	5/9/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/9/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Werley, Trey	5/9/2017	Lunch while traveling in San Juan, PR.	\$ 13.88
Wheelock, John	5/9/2017	Lunch while traveling in San Juan, PR.	\$ 9.96
Young, Chris	5/9/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Blair, Kirk	5/10/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Calimano-Colon, Alberto	5/10/2017	Dinner while traveling in San Juan, PR.	\$ 20.66
Calimano-Colon, Alberto	5/10/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Cortez, Berto	5/10/2017	Dinner while traveling for B. Cortez, C. Kennedy, J. Doyle in	\$ 64.48
Doyle, John	5/10/2017	Lunch while traveling in San Juan, PR.	\$ 8.91
Doyle, John	5/10/2017	Dinner while traveling in San Juan, PR.	\$ 16.00
Harris, Andy	5/10/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Hurley, Timothy	5/10/2017	Lunch for T. Hurley, K. Blair while traveling in San Juan, PR.	\$ 40.00
Nguyen, Phuong	5/10/2017	Lunch while traveling in San Juan, PR.	\$ 10.04
Saran, daljeet	5/10/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Singh, Amit	5/10/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Singh, Amit	5/10/2017	Dinner while traveling in San Juan, PR.	\$ 27.27
Stover, Kate	5/10/2017	Lunch while traveling in San Juan, PR.	\$ 12.33
Stover, Kate	5/10/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/10/2017	Lunch while traveling in San Juan, PR.	\$ 16.18
Theocharidis, Costas	5/10/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Werley, Trey	5/10/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Werley, Trey	5/10/2017	Lunch while traveling in San Juan, PR.	\$ 8.37
Wheelock, John	5/10/2017	Dinner while traveling in San Juan, PR.	\$ 7.68
Young, Chris	5/10/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Badr, Yasmin	5/11/2017	Lunch while traveling in San Juan, PR.	\$ 7.53
Badr, Yasmin	5/11/2017	Dinner while traveling for Y. Badr, E. O'Neal, A. Singh in San Juan, PR.	\$ 25.19
Blair, Kirk	5/11/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Calimano-Colon, Alberto	5/11/2017	Lunch while traveling in San Juan, PR.	\$ 10.48
Doyle, John	5/11/2017	Dinner while traveling in San Juan, PR.	\$ 16.00
Nguyen, Phuong	5/11/2017	Lunch for P. Nguyen, K. Stover, T. Hurley while traveling in San Juan, PR.	\$ 20.00
Pereira, Ravin	5/11/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Pereira, Ravin	5/11/2017	Lunch while traveling in San Juan, PR.	\$ 16.45
Saran, daljeet	5/11/2017	Lunch while traveling in San Juan, PR.	\$ 10.20
Saran, daljeet	5/11/2017	Lunch for C. Young, D. Saran while traveling in San Juan, PR.	\$ 20.52
Schwendeman, Jeffrey	5/11/2017	Lunch while traveling in San Juan, PR.	\$ 18.75
Singh, Amit	5/11/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Stover, Kate	5/11/2017	Dinner while traveling for K. Stover, P. Nguyen, Y. Badr in San Juan, PR.	\$ 105.00
Stover, Kate	5/11/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/11/2017	Lunch while traveling in San Juan, PR.	\$ 18.51
Theocharidis, Costas	5/11/2017	Dinner while traveling for C. Theocharidis, T. Hurley in San Juan, PR.	\$ 70.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Werley, Trey	5/11/2017	Breakfast while traveling between Washington, DC and San Juan, PR.	\$ 15.00
Werley, Trey	5/11/2017	Dinner while traveling in San Juan, PR.	\$ 26.92
Werley, Trey	5/11/2017	Lunch while traveling in San Juan, PR.	\$ 7.53
Wheelock, John	5/11/2017	Lunch while traveling in San Juan, PR.	\$ 6.98
Wheelock, John	5/11/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Young, Chris	5/11/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Blair, Kirk	5/12/2017	Dinner while traveling for K. Blair, C. Young in San Juan, PR.	\$ 70.00
Nguyen, Phuong	5/12/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Nguyen, Phuong	5/12/2017	Breakfast while traveling in San Juan, PR.	\$ 4.55
Nguyen, Phuong	5/12/2017	Breakfast while traveling between Jamaica, NY and San Juan, PR.	\$ 5.99
Saran, daljeet	5/12/2017	Dinner while traveling between New York, NY and San Juan, PR.	\$ 18.59
Singh, Amit	5/12/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Stover, Kate	5/12/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Wheelock, John	5/12/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Wheelock, John	5/12/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Young, Chris	5/12/2017	Dinner while traveling for C. Young, Y. Badr in San Juan, PR.	\$ 52.92
Badr, Yasmin	5/13/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Nguyen, Phuong	5/13/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Wheelock, John	5/13/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Blair, Kirk	5/14/2017	Lunch while traveling to San Juan, PR.	\$ 8.99
Doyle, John	5/14/2017	Dinner while traveling in San Juan, PR.	\$ 18.23
Singh, Amit	5/14/2017	Dinner while traveling for A. Singh, E. O'Neal, John Doyle in	\$ 38.94
Akoto, Yolanda	5/15/2017	Lunch while traveling in San Juan, PR.	\$ 9.43
Akoto, Yolanda	5/15/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Badr, Yasmin	5/15/2017	Lunch while traveling in San Juan, PR.	\$ 6.72
Badr, Yasmin	5/15/2017	Breakfast while traveling between Boston, MA and San Juan, PR.	\$ 10.65
Calimano-Colon, Alberto	5/15/2017	Lunch while traveling in San Juan, PR.	\$ 6.64
Carey, Diana	5/15/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
		Lunch for B. Cortez, K. Stover, J. Doyle, C. Kennedy while traveling in	
Cortez, Berto	5/15/2017	San Juan, PR.	\$ 43.57
Cortez, Berto	5/15/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Doyle, John	5/15/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Doyle, John	5/15/2017	Dinner while traveling in San Juan, PR.	\$ 33.88
Hurley, Timothy	5/15/2017	Dinner while traveling for T. Hurley, C. Young in San Juan, PR.	\$ 60.41
Hurley, Timothy	5/15/2017	Breakfast while traveling between Boston, MA and San Juan, PR.	\$ 15.00
Nguyen, Phuong	5/15/2017	Lunch while traveling between New York, NY and San Juan, PR.	\$ 20.00
O'Neal, Emma	5/15/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Pereira, Ravin	5/15/2017	Lunch while traveling in San Juan, PR.	\$ 7.69
Saran, daljeet	5/15/2017	Dinner while traveling in San Juan, PR.	\$ 35.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Singh, Amit	5/15/2017	Lunch while traveling in San Juan, PR.	\$ 12.98
Singh, Amit	5/15/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Stover, Kate	5/15/2017	Lunch while traveling in San Juan, PR.	\$ 8.86
Stover, Kate	5/15/2017	Dinner while traveling for K. Stover, C. Theocharidis in San Juan, PR.	\$ 58.00
Stover, Kate	5/15/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/15/2017	Lunch while traveling in San Juan, PR.	\$ 11.25
Theocharidis, Costas	5/15/2017	Dinner while traveling in San Juan, PR.	\$ 24.43
Theocharidis, Costas	5/15/2017	Breakfast while traveling between Boston, MA and San Juan, PR.	\$ 13.11
Werley, Trey	5/15/2017	Breakfast while traveling between Arlington, VA and San Juan, PR.	\$ 13.60
Wheelock, John	5/15/2017	Lunch while traveling in San Juan, PR.	\$ 15.26
Young, Chris	5/15/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Akoto, Yolanda	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 9.75
Akoto, Yolanda	5/16/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Badr, Yasmin	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 11.02
Calimano-Colon, Alberto	5/16/2017	Dinner while traveling in San Juan, PR.	\$ 32.00
Calimano-Colon, Alberto	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 13.21
Carey, Diana	5/16/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Carey, Diana	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Cortez, Berto	5/16/2017	Lunch for B. Cortez, C. Kennedy, C. Vasquez while traveling in San Juan, PR.	\$ 60.00
Cortez, Berto	5/16/2017	Dinner while traveling for B. Cortez, C. Kennedy, M. McCabe, M. Gomez, A. Calimano-Colon in San Juan, PR.	\$ 120.00
Cortez, Berto	5/16/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Doyle, John	5/16/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Hurley, Timothy	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 11.14
McCabe, Michael	5/16/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Nguyen, Phuong	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Nguyen, Phuong	5/16/2017	Dinner while traveling in San Juan, PR.	\$ 32.51
O'Neal, Emma	5/16/2017	Dinner while traveling in San Juan, PR.	\$ 26.76
Pereira, Ravin	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 15.21
Pereira, Ravin	5/16/2017	Dinner while traveling in San Juan, PR.	\$ 33.51
Saran, daljeet	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 9.12
Saran, daljeet	5/16/2017	Breakfast while traveling for D. Saran, Y. Badr in San Juan, PR.	\$ 10.87
Saran, daljeet	5/16/2017	Dinner while traveling for D. Saran, J. Wheelock in San Juan, PR.	\$ 70.00
Singh, Amit	5/16/2017	Lunch for A. Singh, E. O'Neal while traveling in San Juan, PR.	\$ 28.43
Singh, Amit	5/16/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Stover, Kate	5/16/2017	Lunch for K. Stover, B. Cortez, M. McCabe, C. Kennedy while traveling in San Juan, PR.	\$ 10.76
Stover, Kate	5/16/2017	Dinner while traveling for K. Stover, T. Hurley, B. Cortez, C. Kennedy, M. McCabe in San Juan, PR.	\$ 158.57

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Stover, Kate	5/16/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 14.21
Theocharidis, Costas	5/16/2017	Dinner while traveling in San Juan, PR.	\$ 32.51
Theocharidis, Costas	5/16/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Werley, Trey	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Wheelock, John	5/16/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Wheelock, John	5/16/2017	Dinner while traveling in San Juan, PR.	\$ 16.15
Wheelock, John	5/16/2017	Breakfast while traveling to San Juan, PR.	\$ 3.25
Wheelock, John	5/16/2017	Breakfast while traveling between Washington, DC and San Juan, PR.	\$ 5.47
Young, Chris	5/16/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
		Lunch for Y. Akoto, D. Carey, T. Hurley, Y. Badr, C. Young while	
Akoto, Yolanda	5/17/2017	traveling in San Juan, PR.	\$ 85.82
Akoto, Yolanda	5/17/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Calimano-Colon, Alberto	5/17/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Calimano-Colon, Alberto	5/17/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Carey, Diana	5/17/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Cortez, Berto	5/17/2017	Dinner while traveling in San Juan, PR.	\$ 30.13
Cortez, Berto	5/17/2017	Lunch for B. Cortez, C. Kennedy while traveling in San Juan, PR.	\$ 31.42
Doyle, John	5/17/2017	Lunch while traveling in San Juan, PR.	\$ 8.91
Doyle, John	5/17/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Kennedy, Cade	5/17/2017	Dinner while traveling in San Juan, PR.	\$ 30.59
McCabe, Michael	5/17/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Nguyen, Phuong	5/17/2017	Dinner while traveling in San Juan, PR.	\$ 29.53
Oliver, Joe	5/17/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Pereira, Ravin	5/17/2017	Lunch while traveling in San Juan, PR.	\$ 19.90
Pereira, Ravin	5/17/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Singh, Amit	5/17/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Singh, Amit	5/17/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
		Dinner while traveling for K. Stover, D. Saran, T. Hurley, D. Carey, Y.	
Stover, Kate	5/17/2017	Akoto, Y. Badr, R. Ferraro in San Juan, PR.	\$ 245.00
Stover, Kate	5/17/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/17/2017	Lunch while traveling in San Juan, PR.	\$ 18.18
Theocharidis, Costas	5/17/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Werley, Trey	5/17/2017	Dinner while traveling in San Juan, PR.	\$ 20.40
Wheelock, John	5/17/2017	Lunch while traveling in San Juan, PR.	\$ 3.35
Wheelock, John	5/17/2017	Dinner while traveling in San Juan, PR.	\$ 26.13
Young, Chris	5/17/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Akoto, Yolanda	5/18/2017	Lunch while traveling in San Juan, PR.	\$ 7.53
Badr, Yasmin	5/18/2017	Lunch while traveling in San Juan, PR.	\$ 13.97

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Calimano-Colon, Alberto	5/18/2017	Lunch for A. Calimano-Colon, K. Stover while traveling in San Juan, PR.	\$ 38.00
Carey, Diana	5/18/2017	Breakfast while traveling in San Juan, PR.	\$ 11.88
Doyle, John	5/18/2017	Dinner for J. Doyle, J. Gabb, A. Singh in San Juan, PR.	\$ 84.26
Nguyen, Phuong	5/18/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Nguyen, Phuong	5/18/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Oliver, Joe	5/18/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
O'Neal, Emma	5/18/2017	Lunch while traveling in San Juan, PR.	\$ 18.60
Pereira, Ravin	5/18/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Saran, daljeet	5/18/2017	Lunch while traveling in San Juan, PR.	\$ 13.60
Singh, Amit	5/18/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Singh, Amit	5/18/2017	Dinner while traveling for A. Singh, C. Kennedy in San Juan, PR.	\$ 70.00
Stover, Kate	5/18/2017	Breakfast while traveling in San Juan, PR.	\$ 8.59
Theocharidis, Costas	5/18/2017	Lunch while traveling in San Juan, PR.	\$ 18.18
Theocharidis, Costas	5/18/2017	Dinner while traveling for C. Theocharidis, T. Hurley in San Juan, PR.	\$ 39.52
Theocharidis, Costas	5/18/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Werley, Trey	5/18/2017	Dinner while traveling between Arlington, VA and San Juan, PR.	\$ 18.60
Wheelock, John	5/18/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Wheelock, John	5/18/2017	Dinner while traveling in Washington, DC.	\$ 28.10
Carey, Diana	5/19/2017	Lunch while traveling between Miami, FL and San Juan, PR.	\$ 16.21
Hurley, Timothy	5/19/2017	Breakfast while traveling in San Juan, PR.	\$ 4.00
Kennedy, Cade	5/19/2017	Breakfast while traveling in San Juan, PR.	\$ 6.52
Kennedy, Cade	5/19/2017	Lunch while traveling in San Juan, PR.	\$ 15.98
Nguyen, Phuong	5/19/2017	Breakfast while traveling in San Juan, PR.	\$ 6.10
Nguyen, Phuong	5/19/2017	Breakfast while traveling between New York, NY and San Juan, PR.	\$ 15.00
Oliver, Joe	5/19/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Oliver, Joe	5/19/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Oliver, Joe	5/19/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Saran, daljeet	5/19/2017	Dinner while traveling between New York, NY and San Juan, PR.	\$ 18.90
Singh, Amit	5/19/2017	Lunch while traveling in San Juan, PR.	\$ 15.06
O'Neal, Emma	5/20/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Badr, Yasmin	5/22/2017	Lunch while traveling in San Juan, PR.	\$ 9.59
Badr, Yasmin	5/22/2017	Breakfast while traveling between Boston, MA and San Juan, PR.	\$ 12.43
Blair, Kirk	5/22/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Calimano-Colon, Alberto	5/22/2017	Lunch while traveling in San Juan, PR.	\$ 9.42
Carey, Diana	5/22/2017	Lunch for D. Carey, Y. Akoto while traveling in San Juan, PR.	\$ 14.90
Carey, Diana	5/22/2017	Breakfast while traveling between Arlington, VA and San Juan, PR.	\$ 8.35
Cortez, Berto	5/22/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Cortez, Berto	5/22/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Doyle, John	5/22/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Hurley, Timothy	5/22/2017	Dinner while traveling for T. Hurley, K. Blair, C. Young in San Juan, PR.	\$ 61.52
Hurley, Timothy	5/22/2017	Breakfast while traveling between Boston, MA and San Juan, PR.	\$ 15.00
Hurley, Timothy	5/22/2017	Lunch for T. Hurley, K. Blair while traveling in San Juan, PR.	\$ 38.45
Kennedy, Cade	5/22/2017	Breakfast while traveling between Dallas, TX and San Juan, PR.	\$ 11.91
Kennedy, Cade	5/22/2017	Dinner while traveling in San Juan, PR.	\$ 33.93
Nguyen, Phuong	5/22/2017	Dinner while traveling for P. Nguyen, E. O'Neal in San Juan, PR.	\$ 42.37
Pereira, Ravin	5/22/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Pereira, Ravin	5/22/2017	Breakfast while traveling between Newark, NJ and San Juan, PR.	\$ 6.36
Pereira, Ravin	5/22/2017	Breakfast while traveling between Newark, NJ and San Juan, PR.	\$ 4.27
Pizzo, Chris	5/22/2017	Breakfast while traveling between Tampa, FL and San Juan, PR.	\$ 8.03
Saran, daljeet	5/22/2017	Dinner while traveling to San Juan, PR.	\$ 7.00
Singh, Amit	5/22/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Singh, Amit	5/22/2017	Dinner while traveling for A. Singh, C. Pizzo, J. Gabb, E. O'Neal, J. Doyle in San Juan, PR.	\$ 175.00
Theocharidis, Costas	5/22/2017	Lunch while traveling in San Juan, PR.	\$ 8.25
Theocharidis, Costas	5/22/2017	Breakfast while traveling between Boston, MA and San Juan, PR.	\$ 8.40
Werley, Trey	5/22/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Werley, Trey	5/22/2017	Breakfast while traveling between Arlington, VA and San Juan, PR.	\$ 6.36
Werley, Trey	5/22/2017	Lunch while traveling in San Juan, PR.	\$ 8.37
Young, Chris	5/22/2017	Lunch while traveling in San Juan, PR.	\$ 12.25
Young, Chris	5/22/2017	Dinner while traveling in San Juan, PR.	\$ 16.00
Young, Chris	5/22/2017	Breakfast while traveling between Arlington, VA and San Juan, PR.	\$ 12.08
Akoto, Yolanda	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 10.01
Badr, Yasmin	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 7.83
Badr, Yasmin	5/23/2017	Dinner while traveling for Y. Badr, Y. Akoto, D. Carey in San Juan, PR.	\$ 96.85
Blair, Kirk	5/23/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Blair, Kirk	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 6.91
Calimano-Colon, Alberto	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Carey, Diana	5/23/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Carey, Diana	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 8.74
Cortez, Berto	5/23/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Doyle, John	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 16.22
Doyle, John	5/23/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Hurley, Timothy	5/23/2017	Dinner while traveling for T. Hurley, K. Blair, R. Ferraro, C. Young in San Juan, PR.	\$ 101.15
Hurley, Timothy	5/23/2017	Lunch for T. Hurley, K. Blair while traveling in San Juan, PR.	\$ 40.00
Kennedy, Cade	5/23/2017	Breakfast while traveling between Dallas, TX and San Juan, PR.	\$ 9.99
Kennedy, Cade	5/23/2017	Dinner while traveling in San Juan, PR.	\$ 35.00



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Kennedy, Cade	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 16.91
Nguyen, Phuong	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Nguyen, Phuong	5/23/2017	Breakfast while traveling between Jamaica, NY and San Juan, PR.	\$ 15.00
O'Neal, Emma	5/23/2017	Dinner while traveling for E. O'Neal, A. Singh, J. Gabb, J. Doyle in San Juan, PR.	\$ 140.00
O'Neal, Emma	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 8.92
Pizzo, Chris	5/23/2017	Lunch for C. Pizzo, J. Gabb while traveling in San Juan, PR.	\$ 19.71
Singh, Amit	5/23/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 13.72
Theocharidis, Costas	5/23/2017	Dinner while traveling for C. Theocharidis, A. Calimano-Colon, P. Nguyen, R. Pereira in San Juan, PR.	\$ 128.16
Theocharidis, Costas	5/23/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Werley, Trey	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 9.59
Young, Chris	5/23/2017	Lunch while traveling in San Juan, PR.	\$ 8.73
Young, Chris	5/23/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Badr, Yasmin	5/24/2017	Lunch while traveling in San Juan, PR.	\$ 7.75
Blair, Kirk	5/24/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Blair, Kirk	5/24/2017	Lunch for K. Blair, T. Hurley, C. Young while traveling in San Juan, PR.	\$ 49.19
Carey, Diana	5/24/2017	Lunch for D. Carey, Y. Akoto while traveling in San Juan, PR.	\$ 10.04
Carey, Diana	5/24/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Cortez, Berto	5/24/2017	Meal while traveling for R. Cortez, C. Kennedy for Commonwealth of Puerto Rico.	\$ 8.86
Cortez, Berto	5/24/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Doyle, John	5/24/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Kennedy, Cade	5/24/2017	Lunch while traveling in San Juan, PR.	\$ 10.34
Marquez, Harry	5/24/2017	Lunch for H. Marquez, E. Ramos, P. Gil Diaz, H. Martinez-Figueras in San Juan, PR.	\$ 88.49
Nguyen, Phuong	5/24/2017	Lunch while traveling in San Juan, PR.	\$ 17.27
Nguyen, Phuong	5/24/2017	Dinner while traveling for P. Nguyen, R. Pereira, K. Blair, E. Ramos, H. Martinez-Figueras, Y. Badr, Y. Akoto, C. Young, D. Carey, C. Kennedy, P. Gil Diaz, M. Morla, R. Ferraro, A. Calimano-Colon, T. Werley, C. Theocharidis, T. Hurley in San Juan, PR.	\$ 595.00
Pereira, Ravin	5/24/2017	Dinner while traveling for R. Pereira, A. Calimano-Colon, C. Theocharidis in San Juan, PR.	\$ 67.87
Pizzo, Chris	5/24/2017	Lunch while traveling in San Juan, PR.	\$ 16.67
Singh, Amit	5/24/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Singh, Amit	5/24/2017	Dinner while traveling for A. Singh, C. Pizzo, J. Gabb in San Juan, PR.	\$ 105.00
Theocharidis, Costas	5/24/2017	Lunch while traveling in San Juan, PR.	\$ 19.17
Theocharidis, Costas	5/24/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Vazquez-Rivera, Jose	5/24/2017	Lunch for J. Vazquez-Rivera, J. Doyle, B. Cortez while traveling in San Juan, PR.	\$ 45.00



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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Werley, Trey	5/24/2017	Breakfast while traveling in San Juan, PR.	\$ 6.63
Werley, Trey	5/24/2017	Lunch while traveling in San Juan, PR.	\$ 6.10
Young, Chris	5/24/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Akoto, Yolanda	5/25/2017	Lunch while traveling in San Juan, PR.	\$ 8.92
Badr, Yasmin	5/25/2017	Lunch while traveling in San Juan, PR.	\$ 6.63
Blair, Kirk	5/25/2017	Breakfast while traveling in San Juan, PR.	\$ 2.10
Blair, Kirk	5/25/2017	Dinner while traveling in San Juan, PR.	\$ 6.90
Blair, Kirk	5/25/2017	Lunch while traveling in San Juan, PR.	\$ 7.64
Calimano-Colon, Alberto	5/25/2017	Lunch for A. Calimano-Colon, R. Pereira while traveling in San Juan, PR.	\$ 40.00
Carey, Diana	5/25/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Carey, Diana	5/25/2017	Lunch while traveling in San Juan, PR.	\$ 11.71
		Dinner while traveling for B. Cortez, C. Kennedy, M. Lew in San Juan, PR.	
Cortez, Berto	5/25/2017		\$ 68.00
Cortez, Berto	5/25/2017	Dinner while traveling for B. Cortez, J. Doyle in San Juan, PR.	\$ 50.00
Cortez, Berto	5/25/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Doyle, John	5/25/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Nguyen, Phuong	5/25/2017	Lunch while traveling in San Juan, PR.	\$ 11.00
Nguyen, Phuong	5/25/2017	Dinner while traveling for P. Nguyen, E. O'Neal in San Juan, PR.	\$ 54.72
O'Neal, Emma	5/25/2017	Lunch while traveling in San Juan, PR.	\$ 13.04
Pereira, Ravin	5/25/2017	Lunch for R. Pereira, A. Calimano-Colon while traveling in San Juan, PR.	\$ 40.00
Pereira, Ravin	5/25/2017	Dinner while traveling between Fort Lauderdale, FL and San Juan, PR.	\$ 18.13
Theocharidis, Costas	5/25/2017	Lunch while traveling in San Juan, PR.	\$ 19.17
Theocharidis, Costas	5/25/2017	Dinner while traveling for C. Theocharidis, Y. Badr in San Juan, PR.	\$ 65.98
Theocharidis, Costas	5/25/2017	Dinner while traveling in San Juan, PR, flight delay.	\$ 3.35
Theocharidis, Costas	5/25/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Werley, Trey	5/25/2017	Lunch while traveling in San Juan, PR.	\$ 14.93
Werley, Trey	5/25/2017	Meal while traveling for Government of Puerto Rico project.	\$ 15.00
Young, Chris	5/25/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Badr, Yasmin	5/26/2017	Lunch while traveling between Baltimore, MA and San Juan, PR.	\$ 18.90
Badr, Yasmin	5/26/2017	Dinner while traveling between Boston, MA and San Juan, PR.	\$ 4.91
Badr, Yasmin	5/26/2017	Breakfast while traveling in San Juan, PR.	\$ 3.69
Cortez, Berto	5/26/2017	Dinner while traveling between Dallas, TX and San Juan, PR.	\$ 28.20
Hurley, Timothy	5/26/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Kennedy, Cade	5/26/2017	Breakfast while traveling in San Juan, PR.	\$ 7.07
Kennedy, Cade	5/26/2017	Dinner while traveling in San Juan, PR.	\$ 30.64
Kennedy, Cade	5/26/2017	Lunch while traveling between Dallas, TX and San Juan, PR.	\$ 8.79
Nguyen, Phuong	5/26/2017	Lunch while traveling in San Juan, PR.	\$ 15.27
Nguyen, Phuong	5/26/2017	Dinner while traveling for P. Nguyen, E. O'Neal in Condado, PR.	\$ 32.99

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*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Theocharidis, Costas	5/27/2017	Lunch while traveling between Miami, FL and San Juan, PR.	\$ 9.71
Theocharidis, Costas	5/27/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Nguyen, Phuong	5/29/2017	Lunch while traveling in San Juan, PR.	\$ 20.00
Nguyen, Phuong	5/29/2017	Dinner while traveling in San Juan, PR.	\$ 13.38
Stover, Kate	5/29/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Badr, Yasmin	5/30/2017	Lunch while traveling in San Juan, PR.	\$ 9.87
Calimano-Colon, Alberto	5/30/2017	Dinner while traveling in San Juan, PR.	\$ 14.15
Calimano-Colon, Alberto	5/30/2017	Breakfast while traveling to San Juan, PR.	\$ 13.51
Carey, Diana	5/30/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Carey, Diana	5/30/2017	Breakfast while traveling between Arlington, VA and San Juan, PR.	\$ 10.55
Carey, Diana	5/30/2017	Lunch while traveling in San Juan, PR.	\$ 8.08
Cortez, Berto	5/30/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Cortez, Berto	5/30/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Cortez, Berto	5/30/2017	Lunch for B. Cortez, C. Kennedy while traveling in San Juan, PR.	\$ 40.00
Doyle, John	5/30/2017	Lunch while traveling in San Juan, PR.	\$ 9.76
Harris, Andy	5/30/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
		Dinner while traveling for T. Hurley, C. Young, M. Quails, M. McCabe in	
Hurley, Timothy	5/30/2017	San Juan, PR.	\$ 103.14
Lew, Matt	5/30/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Lew, Matt	5/30/2017	Dinner while traveling in San Juan, PR.	\$ 31.42
Lew, Matt	5/30/2017	Lunch while traveling in San Juan, PR.	\$ 9.77
McCabe, Michael	5/30/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Nguyen, Phuong	5/30/2017	Lunch while traveling in San Juan, PR.	\$ 18.61
Nguyen, Phuong	5/30/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
O'Neal, Emma	5/30/2017	Breakfast while traveling between Jamaica, NY and San Juan, PR.	\$ 8.33
O'Neal, Emma	5/30/2017	Dinner while traveling for E. O'Neal, J. Gabb, C. Pizzo in San Juan, PR.	\$ 105.00
Pizzo, Chris	5/30/2017	Breakfast while traveling between Tampa, FL and San Juan, PR.	\$ 11.19
Pizzo, Chris	5/30/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Quails, Mike	5/30/2017	Breakfast while traveling between Orlando, FL and San Juan, PR.	\$ 5.86
Saran, daljeet	5/30/2017	Dinner while traveling in San Juan, PR.	\$ 27.61
Stover, Kate	5/30/2017	Lunch for K. Stover, M. Quails, T. Hurley while traveling in San Juan, PR.	\$ 50.91
Stover, Kate	5/30/2017	Dinner while traveling for K. Stover, Y. Badr in San Juan, PR.	\$ 38.22
Stover, Kate	5/30/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/30/2017	Lunch while traveling in San Juan, PR.	\$ 8.25
		Dinner while traveling for C. Theocharidis, A. Calimano-Colon in San	
Theocharidis, Costas	5/30/2017	Juan, PR.	\$ 62.19
Theocharidis, Costas	5/30/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Werley, Trey	5/30/2017	Breakfast while traveling between Washington, DC and San Juan, PR.	\$ 7.88

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***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Werley, Trey	5/30/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Werley, Trey	5/30/2017	Lunch while traveling in San Juan, PR.	\$ 12.43
Wheelock, John	5/30/2017	Lunch while traveling between Houston, TX and San Juan, PR.	\$ 10.38
Young, Chris	5/30/2017	Lunch while traveling between Arlington, VA and San Juan, PR.	\$ 15.37
Young, Chris	5/30/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Badr, Yasmin	5/31/2017	Lunch while traveling in San Juan, PR.	\$ 5.18
Badr, Yasmin	5/31/2017	Breakfast while traveling between New York NY and San Juan, PR.	\$ 6.41
Calimano-Colon, Alberto	5/31/2017	Dinner while traveling in San Juan, PR.	\$ 2.00
Calimano-Colon, Alberto	5/31/2017	Lunch while traveling in San Juan, PR.	\$ 17.33
Carey, Diana	5/31/2017	Lunch while traveling in San Juan, PR.	\$ 9.87
		Lunch for B. Cortez, C. Kennedy, M. Lew while traveling in San Juan, PR.	
Cortez, Berto	5/31/2017		\$ 39.45
Cortez, Berto	5/31/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Harris, Andy	5/31/2017	Dinner while traveling in San Juan, PR.	\$ 16.00
Harris, Andy	5/31/2017	Breakfast while traveling in San Juan, PR.	\$ 13.62
		Dinner while traveling for T. Hurley, R. Ferraro, C. Young, A. Harris in San Juan, PR.	
Hurley, Timothy	5/31/2017		\$ 122.60
Lew, Matt	5/31/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
McCabe, Michael	5/31/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
McCabe, Michael	5/31/2017	Dinner while traveling in San Juan, PR.	\$ 14.72
Nguyen, Phuong	5/31/2017	Lunch for P. Nguyen, K. Stover while traveling in San Juan, PR.	\$ 17.84
Pizzo, Chris	5/31/2017	Dinner while traveling in San Juan, PR.	\$ 35.00
Pizzo, Chris	5/31/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Quails, Mike	5/31/2017	Lunch while traveling in San Juan, PR.	\$ 5.03
Quails, Mike	5/31/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
		Dinner while traveling for M. Quails, A. Calimano-Colon in San Juan, PR.	
Quails, Mike	5/31/2017		\$ 70.00
Saran, daljeet	5/31/2017	Lunch while traveling in San Juan, PR.	\$ 6.36
Stover, Kate	5/31/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Theocharidis, Costas	5/31/2017	Lunch while traveling in San Juan, PR.	\$ 18.18
Theocharidis, Costas	5/31/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
Werley, Trey	5/31/2017	Lunch while traveling in San Juan, PR.	\$ 16.67
Wheelock, John	5/31/2017	Lunch while traveling in San Juan, PR.	\$ 4.46
Wheelock, John	5/31/2017	Dinner while traveling for J. Wheelock, D. Saran in San Juan, PR.	\$ 49.34
Young, Chris	5/31/2017	Lunch while traveling in San Juan, PR.	\$ 8.70
Young, Chris	5/31/2017	Breakfast while traveling in San Juan, PR.	\$ 15.00
<b>Meals-Travel Total</b>			<b>\$ 12,169.71</b>

**Mileage**

Professional	Date	Description	Total Amount
Cortez, Berto	5/4/2017	Mileage from DFW airport to home in Dallas, TX - 25 miles.	\$ 13.38

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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Cortez, Berto	5/15/2017	Mileage from home to DFW airport in Dallas, TX - 25 miles.	\$ 13.38
McCabe, Michael	5/16/2017	Mileage from Bronxville, NY to Newark, NY - 32 miles.	\$ 17.12
Cortez, Berto	5/17/2017	Mileage from DFW airport to home in Dallas, TX - 25 miles.	\$ 13.38
McCabe, Michael	5/18/2017	Mileage from Newark, NJ to Bronxville, NY - 32 miles.	\$ 17.12
Cortez, Berto	5/22/2017	Mileage from home to DFW airport in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	5/26/2017	Mileage from DFW airport to home in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	5/30/2017	Mileage from home to DFW airport in Dallas, TX - 25 miles.	\$ 13.38
Quails, Mike	5/30/2017	Mileage from home to MCO airport in Orlando, FL - 11 miles.	\$ 5.89
<b>Mileage Total</b>			<b>\$ 120.41</b>

**Parking- Local-In Town**

Professional	Date	Description	Total Amount
Vazquez-Rivera, Jose	5/3/2017	Parking at client site.	\$ 6.25
Vazquez-Rivera, Jose	5/5/2017	Parking at client site.	\$ 5.25
Gomez, Mildred	5/8/2017	Parking at client site.	\$ 1.75
Vazquez-Rivera, Jose	5/8/2017	Parking at client site.	\$ 7.25
Diaz Hernandez, Miguel	5/9/2017	Parking at client site.	\$ 6.25
Gomez, Mildred	5/9/2017	Parking at client site.	\$ 6.25
Vazquez-Rivera, Jose	5/9/2017	Parking at client site.	\$ 6.75
Diaz Hernandez, Miguel	5/10/2017	Parking at client site.	\$ 7.75
Gomez, Mildred	5/10/2017	Parking at client site.	\$ 7.25
Diaz Hernandez, Miguel	5/15/2017	Parking at client site.	\$ 5.75
Gomez, Mildred	5/15/2017	Parking at client site.	\$ 5.75
Gomez, Mildred	5/16/2017	Parking at client site.	\$ 3.75
Vazquez-Rivera, Jose	5/16/2017	Parking at client site.	\$ 3.75
Diaz Hernandez, Miguel	5/17/2017	Parking at client site.	\$ 6.75
Gomez, Mildred	5/17/2017	Parking at client site.	\$ 6.25
Vazquez-Rivera, Jose	5/17/2017	Parking at client site.	\$ 7.75
Vazquez-Rivera, Jose	5/17/2017	Parking at client site.	\$ 7.25
Diaz Hernandez, Miguel	5/18/2017	Parking at client site.	\$ 6.75
Gomez, Mildred	5/18/2017	Parking at client site.	\$ 5.75
Gomez, Mildred	5/19/2017	Parking at client site.	\$ 4.75
Vazquez-Rivera, Jose	5/19/2017	Parking at client site.	\$ 3.75
Diaz Hernandez, Miguel	5/22/2017	Parking at client site.	\$ 6.75
Gomez, Mildred	5/22/2017	Parking at client site.	\$ 6.25
Vazquez-Rivera, Jose	5/22/2017	Parking at client site.	\$ 7.25
Diaz Hernandez, Miguel	5/23/2017	Parking at client site.	\$ 6.75
Gomez, Mildred	5/23/2017	Parking at client site.	\$ 6.25
Vazquez-Rivera, Jose	5/23/2017	Parking at client site.	\$ 4.25
Diaz Hernandez, Miguel	5/24/2017	Parking at client site.	\$ 6.75

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***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Gomez, Mildred	5/24/2017	Parking at client site.	\$ 6.25
Vazquez-Rivera, Jose	5/24/2017	Parking at client site.	\$ 5.75
Diaz Hernandez, Miguel	5/25/2017	Parking at client site.	\$ 6.25
Diaz Hernandez, Miguel	5/30/2017	Parking at client site.	\$ 6.75
Velez, Juan	5/30/2017	Parking at client site.	\$ 6.25
Diaz Hernandez, Miguel	5/31/2017	Parking at client site.	\$ 4.75
Velez, Juan	5/31/2017	Parking at client site.	\$ 6.75
<b>Parking- Local-In Town Total</b>			<b>\$ 209.75</b>

**Parking- Travel**

Professional	Date	Description	Total Amount
Cortez, Berto	5/4/2017	Airport parking at DFW airport for 3 days.	\$ 66.70
Pizzo, Chris	5/4/2017	Airport parking at Tampa airport for 4 days.	\$ 72.00
Singh, Amit	5/5/2017	Airport parking at DFW airport for 5 days.	\$ 102.84
Singh, Amit	5/12/2017	Airport parking at DFW airport for 5 days.	\$ 102.84
Cortez, Berto	5/18/2017	Airport parking at DFW airport for 4 days.	\$ 87.27
McCabe, Michael	5/18/2017	Airport parking at Newark airport for 4 days.	\$ 117.00
Singh, Amit	5/19/2017	Airport parking at DFW airport for 5 days.	\$ 102.84
Pizzo, Chris	5/25/2017	Airport parking at Tampa airport for 4 days.	\$ 72.00
Cortez, Berto	5/26/2017	Airport parking at DFW airport for 5 days.	\$ 107.84
Kennedy, Cade	5/26/2017	Airport parking at DFW airport for 5 days.	\$ 120.00
Cortez, Berto	5/28/2017	Airport parking at DFW airport for 2 days.	\$ 40.00
Singh, Amit	5/29/2017	Airport parking at DFW airport for 5 days.	\$ 102.84
<b>Parking- Travel Total</b>			<b>\$ 1,094.17</b>

**Telephone, Conference**

Professional	Date	Description	Total Amount
Schwendeman, Jeffrey	5/3/2017	Charge for Puerto Rico related conference call.	\$ 0.08
Cortez, Berto	5/5/2017	Charge for Puerto Rico related conference call.	\$ 0.29
Schwendeman, Jeffrey	5/5/2017	Charge for Puerto Rico related conference call.	\$ 2.68
Schwendeman, Jeffrey	5/5/2017	Charge for Puerto Rico related conference call.	\$ 0.08
Harris, Andy	5/15/2017	Conference call.	\$ 0.90
Cortez, Berto	5/26/2017	Charge for Puerto Rico related conference call.	\$ 0.32
Cortez, Berto	5/31/2017	Charge for Puerto Rico related conference call.	\$ 3.12
Cortez, Berto	5/31/2017	Charge for Puerto Rico related conference call.	\$ 0.15
<b>Telephone, Conference Total</b>			<b>\$ 7.62</b>

**Transportation**

Professional	Date	Description	Total Amount
Blair, Kirk	5/3/2017	Car service from home to Newark Airport.	\$ 93.29

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**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Blair, Kirk	5/3/2017	Taxi from airport to client site in San Juan, PR.	\$ 30.00
Doyle, John	5/3/2017	Taxi from hotel to client site in San Juan, PR.	\$ 15.00
Doyle, John	5/3/2017	Taxi from client site to hotel in San Juan, PR.	\$ 15.00
Doyle, John	5/3/2017	Car Service from Boston, MA airport to residence.	\$ 100.00
Stover, Kate	5/3/2017	Taxi from OMB to hotel in San Juan, PR.	\$ 5.97
Theocharidis, Costas	5/3/2017	Taxi from client site to hotel in San Juan, PR.	\$ 7.00
Wheelock, John	5/3/2017	Taxi from Deloitte office to hotel in San Juan, PR.	\$ 20.00
Cortez, Berto	5/4/2017	Taxi from client site to airport in San Juan, PR.	\$ 10.34
Doyle, John	5/4/2017	Taxi from client site to hotel in San Juan, PR.	\$ 15.00
Pizzo, Chris	5/4/2017	Taxi from OMB office to airport in San Juan, PR.	\$ 17.63
Saran, daljeet	5/4/2017	Taxi from client site to San Juan airport.	\$ 20.13
Saran, daljeet	5/4/2017	Taxi from client site to San Juan airport.	\$ 19.00
Schwendeman, Jeffrey	5/4/2017	Taxi from hacienda to hotel in San Juan, PR.	\$ 7.66
Singh, Amit	5/4/2017	Taxi from hotel to OMB office in San Juan, PR.	\$ 18.00
Theocharidis, Costas	5/4/2017	Taxi from client site to hotel in San Juan, PR.	\$ 4.34
Werley, Trey	5/4/2017	Taxi from client site to San Juan airport.	\$ 10.04
Werley, Trey	5/4/2017	Taxi from Arlington airport to residence.	\$ 19.44
Wheelock, John	5/4/2017	Taxi from Arlington, VA airport to residence.	\$ 25.34
Badr, Yasmin	5/5/2017	Taxi from hacienda to hotel in San Juan, PR.	\$ 4.86
Badr, Yasmin	5/5/2017	Taxi from hacienda to BDO in San Juan, PR.	\$ 3.60
Badr, Yasmin	5/5/2017	Taxi from Hotel to Hacienda in San Juan, PR.	\$ 20.00
Blair, Kirk	5/5/2017	Car Service from Newark Airport to residence.	\$ 123.30
Calimano-Colon, Alberto	5/5/2017	Taxi for from DCA airport to residence.	\$ 100.00
Doyle, John	5/5/2017	Taxi from client site to San Juan airport.	\$ 21.00
Doyle, John	5/5/2017	Taxi from hotel to client site in San Juan, PR.	\$ 15.00
Harris, Andy	5/5/2017	Taxi from client site to Deloitte office in San Juan, PR.	\$ 22.00
Harris, Andy	5/5/2017	Taxi from Deloitte office to hotel in San Juan, PR.	\$ 13.21
Nguyen, Phuong	5/5/2017	Taxi from hotel to airport in San Juan, PR.	\$ 30.00
Nguyen, Phuong	5/5/2017	Taxi from Arlington, VA airport to residence.	\$ 49.00
O'Neal, Emma	5/5/2017	Taxi from client site to airport in San Juan, PR.	\$ 10.75
O'Neal, Emma	5/5/2017	Taxi from New York, NY to residence.	\$ 50.60
Pizzo, Chris	5/5/2017	Taxi from OGP to hotel in San Juan, PR.	\$ 20.00
Pizzo, Chris	5/5/2017	Taxi from hotel to OGP in San Juan, PR.	\$ 20.00
Schwendeman, Jeffrey	5/5/2017	Taxi from Newark airport to residence.	\$ 40.00
Schwendeman, Jeffrey	5/5/2017	Taxi from Hacienda to airport in San Juan, PR.	\$ 16.15
Singh, Amit	5/5/2017	Taxi from OGP Office to airport in San Juan, PR.	\$ 10.34
Stover, Kate	5/5/2017	Taxi from client site (OMB) to San Juan airport.	\$ 10.19
Stover, Kate	5/5/2017	Taxi from Miami airport to residence.	\$ 16.38
Theocharidis, Costas	5/5/2017	Taxi from the hotel to airport in San Juan, PR.	\$ 19.00
Theocharidis, Costas	5/5/2017	Taxi from Boston airport to residence.	\$ 56.50



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Werley, Trey	5/5/2017	Taxi from client site to San Juan airport.	\$ 29.51
Harris, Andy	5/6/2017	Taxi from airport in San Juan to client in San Juan, PR.	\$ 18.00
Harris, Andy	5/6/2017	Taxi from airport to client site in San Juan, PR.	\$ 23.00
Stover, Kate	5/6/2017	Taxi from hotel to airport in San Juan, PR.	\$ 22.00
Stover, Kate	5/6/2017	Taxi from Hotel to Hacienda in San Juan, PR.	\$ 20.00
Stover, Kate	5/6/2017	Taxi from hotel to OMB client site in San Juan, PR.	\$ 20.00
O'Neal, Emma	5/7/2017	Taxi from airport to client site in San Juan, PR.	\$ 19.00
Badr, Yasmin	5/8/2017	Taxi from Hotel to Hacienda in San Juan, PR.	\$ 20.00
Calimano-Colon, Alberto	5/8/2017	Taxi from residence to DCA airport.	\$ 58.10
Cortez, Berto	5/8/2017	Taxi from airport to client in San Juan, PR.	\$ 23.00
Nguyen, Phuong	5/8/2017	Taxi from residence to Arlington, VA airport.	\$ 62.72
Nguyen, Phuong	5/8/2017	Taxi from airport to client site in San Juan, PR.	\$ 30.00
O'Neal, Emma	5/8/2017	Taxi from airport to client site in San Juan, PR.	\$ 23.00
O'Neal, Emma	5/8/2017	Taxi from residence to New York, NY airport.	\$ 49.45
Saran, daljeet	5/8/2017	Taxi from airport in San Juan, PR to client site.	\$ 23.00
Saran, daljeet	5/8/2017	Taxi from airport in San Juan, PR to client site.	\$ 21.88
Schwendeman, Jeffrey	5/8/2017	Taxi from residence to Newark airport.	\$ 42.55
Singh, Amit	5/8/2017	Taxi from airport to OMB office in San Juan, PR.	\$ 30.00
Stover, Kate	5/8/2017	Taxi from residence to Miami airport.	\$ 15.65
Stover, Kate	5/8/2017	Taxi from San Juan airport to client site in San Juan, PR.	\$ 30.00
Theocharidis, Costas	5/8/2017	Taxi from San Juan airport to client site in San Juan, PR.	\$ 23.00
Theocharidis, Costas	5/8/2017	Taxi from residence to Boston airport.	\$ 25.67
Wheelock, John	5/8/2017	Taxi from residence to Arlington, VA airport.	\$ 21.57
Young, Chris	5/8/2017	Taxi from airport in San Juan, PR to client site.	\$ 21.75
Doyle, John	5/9/2017	Taxi for from residence to Boston airport.	\$ 100.00
Pereira, Ravin	5/9/2017	Taxi from residence to Philadelphia airport.	\$ 65.87
Werley, Trey	5/9/2017	Taxi from San Juan, PR airport to client site.	\$ 25.00
Werley, Trey	5/9/2017	Taxi from residence to Arlington, VA airport.	\$ 15.41
Blair, Kirk	5/10/2017	Car Service from residence to Newark Airport.	\$ 93.29
Blair, Kirk	5/10/2017	Taxi from airport to client site in San Juan, PR.	\$ 30.00
Calimano-Colon, Alberto	5/10/2017	Taxi from Hacienda to client site for meeting.	\$ 9.57
Harris, Andy	5/10/2017	Taxi from Hacienda to airport in San Juan, PR.	\$ 11.95
Harris, Andy	5/10/2017	Taxi from Hacienda to dinner meeting in San Juan, PR.	\$ 13.34
Badr, Yasmin	5/11/2017	Taxi from dinner to hotel in San Juan, PR.	\$ 8.00
Calimano-Colon, Alberto	5/11/2017	Taxi from Treasury to Department of Education in San Juan, PR.	\$ 23.51
Calimano-Colon, Alberto	5/11/2017	Taxi from client site to airport in San Juan, PR.	\$ 11.89
Harris, Andy	5/11/2017	Taxi from Hacienda to dinner meeting.	\$ 13.34
Harris, Andy	5/11/2017	Taxi from hotel to airport in San Juan, PR.	\$ 27.00
Saran, daljeet	5/11/2017	Taxi from client site to San Juan airport.	\$ 26.00
Schwendeman, Jeffrey	5/11/2017	Taxi from Newark airport to residence.	\$ 43.14



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**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Schwendeman, Jeffrey	5/11/2017	Taxi from client site to San Juan airport.	\$ 16.39
Schwendeman, Jeffrey	5/11/2017	Taxi from Hacienda to Department of Education in San Juan, PR.	\$ 6.99
Singh, Amit	5/11/2017	Taxi from hotel to dinner in San Juan, PR.	\$ 3.60
Stover, Kate	5/11/2017	Taxi from dinner to hotel in San Juan, PR.	\$ 3.60
Stover, Kate	5/11/2017	Taxi from hotel to dinner in San Juan, PR.	\$ 4.60
Theocharidis, Costas	5/11/2017	Taxi from client site to Dept. of Education.	\$ 9.09
Wheelock, John	5/11/2017	Taxi from Arlington, VA airport to residence.	\$ 23.00
Blair, Kirk	5/12/2017	Taxi from Newark airport to resident.	\$ 42.78
Calimano-Colon, Alberto	5/12/2017	Taxi from DCA airport to residence.	\$ 92.54
Harris, Andy	5/12/2017	Car service from home to Reagan National airport.	\$ 60.93
Hurley, Timothy	5/12/2017	Car Service from Boston, MA airport to residence.	\$ 100.00
Nguyen, Phuong	5/12/2017	Taxi from Arlington, VA airport to residence.	\$ 49.00
O'Neal, Emma	5/12/2017	Taxi from New York airport to residence.	\$ 63.36
Pereira, Ravin	5/12/2017	Taxi from residence to Philadelphia airport.	\$ 72.93
Saran, daljeet	5/12/2017	Taxi from JFK airport to residence.	\$ 100.00
Stover, Kate	5/12/2017	Taxi from hotel to airport in San Juan, PR.	\$ 9.17
Theocharidis, Costas	5/12/2017	Taxi from Boston airport to residence.	\$ 58.20
Werley, Trey	5/12/2017	Taxi from Arlington airport to residence.	\$ 22.30
Werley, Trey	5/12/2017	Taxi from Arlington airport to residence.	\$ 5.00
Badr, Yasmin	5/13/2017	Taxi from Arlington, VA airport to residence.	\$ 19.90
Nguyen, Phuong	5/13/2017	Taxi from hotel to airport in San Juan, PR.	\$ 13.57
Badr, Yasmin	5/15/2017	Taxi from residence to Logan airport.	\$ 16.65
Badr, Yasmin	5/15/2017	Taxi from San Juan Airport to Hacienda in San Juan, PR.	\$ 28.00
Calimano-Colon, Alberto	5/15/2017	Taxi from residence to DCA airport.	\$ 59.17
Carey, Diana	5/15/2017	Taxi from residence to DCA airport.	\$ 20.01
Cortez, Berto	5/15/2017	Taxi from airport to client in San Juan, PR.	\$ 30.00
Harris, Andy	5/15/2017	Taxi from Deloitte San Juan office to airport in San Juan, PR.	\$ 30.00
Harris, Andy	5/15/2017	Car service from Reagan National airport to home.	\$ 93.12
Hurley, Timothy	5/15/2017	Car Service from residence to Boston, MA airport.	\$ 91.00
Nguyen, Phuong	5/15/2017	Taxi from residence to Arlington, VA airport.	\$ 55.44
Nguyen, Phuong	5/15/2017	Taxi from airport to client site in San Juan, PR.	\$ 30.00
O'Neal, Emma	5/15/2017	Taxi from airport to client site in San Juan, PR.	\$ 23.00
O'Neal, Emma	5/15/2017	Taxi from residence to New York, NY airport.	\$ 54.24
Pereira, Ravin	5/15/2017	Taxi from residence to Philadelphia airport.	\$ 70.87
Saran, daljeet	5/15/2017	Taxi from hotel to client site in San Juan, PR.	\$ 15.00
Saran, daljeet	5/15/2017	Taxi from airport in San Juan, PR to client site.	\$ 23.00
Saran, daljeet	5/15/2017	Taxi from airport in San Juan, PR to client site.	\$ 22.73
Singh, Amit	5/15/2017	Taxi from San Juan Airport to hotel.	\$ 30.00
Stover, Kate	5/15/2017	Taxi from airport to client site in San Juan, PR.	\$ 21.38
Stover, Kate	5/15/2017	Taxi from residence to Miami airport.	\$ 16.12

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Theocharidis, Costas	5/15/2017	Taxi from residence to Boston airport.	\$ 59.49
Werley, Trey	5/15/2017	Taxi from residence to Arlington, VA airport.	\$ 21.59
Young, Chris	5/15/2017	Taxi from airport to hotel in San Juan, PR.	\$ 27.00
Carey, Diana	5/16/2017	Taxi from Hacienda to client meeting in San Juan, PR.	\$ 13.00
Doyle, John	5/16/2017	Taxi from San Juan, PR airport to client site.	\$ 23.00
Saran, daljeet	5/16/2017	Taxi from client site to hotel in San Juan, PR.	\$ 15.00
		Taxi from OMB to airport for team (high cost due to taxi strike in San Juan).	
Singh, Amit	5/16/2017		\$ 84.00
Werley, Trey	5/16/2017	Taxi from residence to Arlington, VA airport.	\$ 14.79
Werley, Trey	5/16/2017	Taxi from San Juan, PR airport to client office.	\$ 25.00
Badr, Yasmin	5/17/2017	Taxi from Hacienda to Fortaleza in San Juan, PR.	\$ 6.01
Cortez, Berto	5/17/2017	Taxi from client site to airport in San Juan, PR.	\$ 11.57
Oliver, Joe	5/17/2017	Taxi from airport to client site in San Juan, PR.	\$ 23.00
Oliver, Joe	5/17/2017	Taxi from residence to Arlington, VA airport.	\$ 13.69
Saran, daljeet	5/17/2017	Taxi from client site to hotel in San Juan, PR.	\$ 15.07
Singh, Amit	5/17/2017	Taxi from dinner to hotel in San Juan, PR.	\$ 4.20
Singh, Amit	5/17/2017	Taxi from hotel to dinner in San Juan, PR.	\$ 3.60
Wheelock, John	5/17/2017	Taxi from hotel to Fortaleza meeting.	\$ 22.00
Calimano-Colon, Alberto	5/18/2017	Taxi from DCA airport to residence.	\$ 46.49
Calimano-Colon, Alberto	5/18/2017	Taxi from DCA airport to residence.	\$ 13.69
Carey, Diana	5/18/2017	Taxi from DCA airport to residence.	\$ 10.64
Carey, Diana	5/18/2017	Taxi from hotel to SJU airport in San Juan, PR.	\$ 25.00
Doyle, John	5/18/2017	Taxi from Fortaleza to San Juan, PR airport.	\$ 10.87
Hurley, Timothy	5/18/2017	Car Service from Boston, MA airport to residence.	\$ 100.00
McCabe, Michael	5/18/2017	Taxi from OMB office to airport in San Juan, PR.	\$ 15.23
Pereira, Ravin	5/18/2017	Taxi from Hacienda to airport in San Juan, PR.	\$ 10.42
Pereira, Ravin	5/18/2017	Taxi from Philadelphia airport to residence.	\$ 10.00
Saran, daljeet	5/18/2017	Taxi from client site to San Juan airport.	\$ 28.00
Theocharidis, Costas	5/18/2017	Taxi from hotel to airport in San Juan, PR.	\$ 16.08
Werley, Trey	5/18/2017	Taxi from hotel to airport in San Juan, PR.	\$ 30.00
Werley, Trey	5/18/2017	Taxi from Arlington airport to residence.	\$ 20.25
Wheelock, John	5/18/2017	Taxi from Arlington, VA airport to residence.	\$ 21.10
Badr, Yasmin	5/19/2017	Taxi from Logan airport to residence address.	\$ 33.30
Doyle, John	5/19/2017	Taxi from client site to San Juan airport.	\$ 23.00
Kennedy, Cade	5/19/2017	Taxi from DFW airport to residence.	\$ 54.00
Nguyen, Phuong	5/19/2017	Taxi from hotel to airport in San Juan, PR.	\$ 10.02
Nguyen, Phuong	5/19/2017	Taxi from Arlington, VA airport to residence.	\$ 49.00
Oliver, Joe	5/19/2017	Taxi from hotel to airport in San Juan, PR.	\$ 26.00
O'Neal, Emma	5/19/2017	Taxi from New York airport to residence.	\$ 70.26
Pereira, Ravin	5/19/2017	Taxi from Philadelphia airport to residence.	\$ 86.79

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Saran, daljeet	5/19/2017	Taxi from JFK airport to residence.	\$ 94.91
Singh, Amit	5/19/2017	Taxi from hotel to San Juan airport.	\$ 30.00
Theocharidis, Costas	5/19/2017	Taxi from Boston airport to residence.	\$ 53.85
Badr, Yasmin	5/22/2017	Taxi from SJU airport to client site in San Juan, PR.	\$ 27.00
Badr, Yasmin	5/22/2017	Taxi from Hacienda to dinner in San Juan, PR.	\$ 9.73
Badr, Yasmin	5/22/2017	Taxi from Hacienda to Fortaleza in San Juan, PR.	\$ 3.93
Blair, Kirk	5/22/2017	Car Service from residence to Newark Airport.	\$ 93.29
Blair, Kirk	5/22/2017	Taxi from airport to client site in San Juan, PR.	\$ 28.00
Carey, Diana	5/22/2017	Taxi from residence to DCA airport.	\$ 22.78
Hurley, Timothy	5/22/2017	Car Service from residence to Boston, MA airport.	\$ 91.00
Nguyen, Phuong	5/22/2017	Taxi from airport to client site in San Juan, PR.	\$ 40.00
Nguyen, Phuong	5/22/2017	Taxi from Arlington, VA airport to residence.	\$ 60.23
O'Neal, Emma	5/22/2017	Taxi from airport to client site in San Juan, PR.	\$ 26.00
Pereira, Ravin	5/22/2017	Taxi from residence to Philadelphia airport.	\$ 51.94
Pereira, Ravin	5/22/2017	Taxi from San Juan, PR to client site.	\$ 30.00
Pereira, Ravin	5/22/2017	Taxi from San Juan airport to Hacienda.	\$ 25.00
Pizzo, Chris	5/22/2017	Taxi from San Juan airport to OMB office in San Juan, PR.	\$ 28.00
Singh, Amit	5/22/2017	Taxi from San Juan Airport to hotel.	\$ 30.00
Theocharidis, Costas	5/22/2017	Taxi from San Juan airport to client site.	\$ 27.60
Theocharidis, Costas	5/22/2017	Taxi from residence to Boston airport.	\$ 44.84
Werley, Trey	5/22/2017	Taxi from residence to Arlington, VA airport.	\$ 22.25
Badr, Yasmin	5/23/2017	Taxi from Hacienda to dinner in San Juan, PR.	\$ 6.24
Badr, Yasmin	5/23/2017	Taxi from Department of Economic Development to Hacienda in San Juan, PR.	\$ 8.30
Calimano-Colon, Alberto	5/23/2017	Taxi from residence to DCA airport.	\$ 40.74
Calimano-Colon, Alberto	5/23/2017	Taxi from residence to DCA airport.	\$ 15.00
Carey, Diana	5/23/2017	Taxi from ASSMCA in San Juan, PR to Fortaleza in San Juan, PR.	\$ 9.02
O'Neal, Emma	5/23/2017	Taxi from residence to New York airport.	\$ 62.59
Werley, Trey	5/23/2017	Taxi from client office to Dept. of Transportation.	\$ 15.98
Carey, Diana	5/24/2017	Taxi from hotel to Fortaleza in San Juan, PR.	\$ 15.00
Werley, Trey	5/24/2017	Taxi from client office to ASSMCA agency.	\$ 16.42
Badr, Yasmin	5/25/2017	Taxi from hotel to SJU airport in San Juan, PR.	\$ 9.74
Badr, Yasmin	5/25/2017	Taxi from SJU airport to hotel in San Juan, PR.	\$ 31.50
Badr, Yasmin	5/25/2017	Taxi from Hacienda to Fortaleza in San Juan, PR.	\$ 3.60
Blair, Kirk	5/25/2017	Taxi from client to San Juan airport in San Juan, PR.	\$ 9.18
Carey, Diana	5/25/2017	Taxi from Dept. of Education, San Juan to hotel in San Juan, Puerto Rico.	\$ 11.17
Carey, Diana	5/25/2017	Taxi from hotel to SJU airport in San Juan, PR.	\$ 28.00
Kennedy, Cade	5/25/2017	Taxi from hotel to airport in San Juan, PR.	\$ 6.72
Nguyen, Phuong	5/25/2017	Taxi from hotel to dinner in San Juan, PR.	\$ 10.80

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
O'Neal, Emma	5/25/2017	Taxi from New York airport to residence.	\$ 63.36
Pizzo, Chris	5/25/2017	Taxi from OMB Office to airport in San Juan, PR.	\$ 30.00
Badr, Yasmin	5/26/2017	Taxi from hotel to SJU airport in San Juan, PR.	\$ 9.01
Badr, Yasmin	5/26/2017	Taxi from Boston Logan Airport to residence address.	\$ 25.90
Blair, Kirk	5/26/2017	Taxi from Newark Airport to Chester, NJ.	\$ 41.95
Calimano-Colon, Alberto	5/26/2017	Taxi from DCA airport to residence.	\$ 79.03
Carey, Diana	5/26/2017	Taxi from DCA airport to residence.	\$ 22.60
Cortez, Berto	5/26/2017	Taxi from client site to airport in San Juan, PR.	\$ 9.23
Nguyen, Phuong	5/26/2017	Taxi from hotel to dinner in San Juan, PR.	\$ 5.93
Nguyen, Phuong	5/26/2017	Taxi from airport to client site in San Juan, PR.	\$ 9.91
Pereira, Ravin	5/26/2017	Taxi from JFK airport to residence.	\$ 100.00
Singh, Amit	5/26/2017	Taxi from hotel to San Juan airport.	\$ 30.00
Theocharidis, Costas	5/26/2017	Taxi from Boston airport to residence.	\$ 54.50
Theocharidis, Costas	5/26/2017	Taxi from client to San Juan airport.	\$ 8.73
Werley, Trey	5/26/2017	Taxi from Arlington airport to residence.	\$ 23.04
Cortez, Berto	5/27/2017	Taxi from airport to client in San Juan, PR.	\$ 24.00
Hurley, Timothy	5/29/2017	Car Service from residence to Boston, MA airport.	\$ 91.00
Nguyen, Phuong	5/29/2017	Taxi from airport to client site in San Juan, PR.	\$ 7.76
Badr, Yasmin	5/30/2017	Taxi from residence address to Boston airport.	\$ 17.80
Calimano-Colon, Alberto	5/30/2017	Taxi from home to DCA airport.	\$ 52.02
Carey, Diana	5/30/2017	Taxi from residence to DCA airport.	\$ 16.37
Doyle, John	5/30/2017	Taxi from San Juan, PR airport to client site	\$ 23.00
Doyle, John	5/30/2017	Taxi from Hacienda to OMB.	\$ 3.60
Lew, Matt	5/30/2017	Taxi from San Juan airport to client site in San Juan, PR.	\$ 22.00
Lew, Matt	5/30/2017	Taxi from residence to DFW airport in Dallas, TX.	\$ 25.19
McCabe, Michael	5/30/2017	Taxi from San Juan airport to client site in San Juan, PR.	\$ 23.00
O'Neal, Emma	5/30/2017	Taxi from airport to client site in San Juan, PR.	\$ 27.00
O'Neal, Emma	5/30/2017	Taxi from residence to New York, NY airport.	\$ 54.23
Pizzo, Chris	5/30/2017	Taxi from San Juan airport to OMB office in San Juan, PR.	\$ 29.15
Quails, Mike	5/30/2017	Taxi from San Juan airport to client site in San Juan, PR.	\$ 30.00
Saran, daljeet	5/30/2017	Taxi from airport in San Juan, PR to client site.	\$ 23.00
Saran, daljeet	5/30/2017	Taxi from airport in San Juan, PR to client site.	\$ 22.28
Theocharidis, Costas	5/30/2017	Taxi from San Juan airport to client site.	\$ 23.00
Theocharidis, Costas	5/30/2017	Taxi from residence to Boston airport.	\$ 26.41
Werley, Trey	5/30/2017	Taxi from residence to Arlington, VA airport.	\$ 15.12
Doyle, John	5/31/2017	Taxi from OMB to AAFAF.	\$ 9.15
Doyle, John	5/31/2017	Taxi from AAFAF to OMB.	\$ 7.26
Lew, Matt	5/31/2017	Taxi from OMB to Hacienda in San Juan, PR.	\$ 3.60
Saran, daljeet	5/31/2017	Taxi from hotel to client site in San Juan, PR.	\$ 15.00
Wheelock, John	5/31/2017	Taxi from airport to client site in San Juan, PR.	\$ 24.00

Deloitte Financial Advisory Services LLP  
FIRST INTERIM FEE APPLICATION  
EXHIBIT B-1 - EXPENSE DETAIL SORTED BY CATEGORY  
FOR THE MAY STATEMENT PERIOD (MAY 3, 2017 THROUGH MAY 31, 2017)

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Young, Chris	5/31/2017	Taxi from San Juan airport to client site in San Juan, PR.	\$ 30.00
Transportation Total			<u>\$ 7,212.53</u>
TOTAL EXPENSES - MAY STATEMENT PERIOD			<u><u>\$ 104,515.49</u></u>

**EXHIBIT B-2**

**EXPENSE DETAIL FOR THE JUNE STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**JUNE 1, 2017 THROUGH JUNE 30, 2017**

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
<b>Airfare</b>			
Nguyen, Phuong	6/2/2017	One-way coach airfare from New York, NY to San Juan, PR	\$ 211.18
Saran, Daljeet	6/2/2017	One-way coach airfare from San Juan, PR to New York, NY.	\$ 195.68
Stover, Kate	6/2/2017	One-way coach airfare from San Juan, PR to Miami, FL	\$ 233.30
Wheelock, John	6/2/2017	One-way coach airfare from San Juan, PR to New York, NY.	\$ 211.18
Kelley, Michael	6/4/2017	One-way coach airfare from New York, NY to San Juan, PR	\$ 232.10
Werley, Trey	6/4/2017	Roundtrip coach airfare from San Juan, PR to Philadelphia, PA	\$ 521.00
Calimano-Colon, Alberto	6/5/2017	Roundtrip coach airfare from Washington DC to San Juan, PR.	\$ 582.44
Cortez, Berto	6/5/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Hurley, Timothy	6/5/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 238.21
Nguyen, Phuong	6/5/2017	One-way coach airfare from New York, NY to San Juan, PR	\$ 242.46
O'Neal, Emma	6/5/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 476.55
Pereira, Ravin	6/5/2017	One-way coach airfare from Newark, NJ to San, Juan, PR	\$ 213.94
Pizzo, Chris	6/5/2017	Roundtrip coach airfare from Tampa, FL to San Juan, PR.	\$ 649.32
Quails, Mike	6/5/2017	Roundtrip coach airfare from Orlando, FL to San Juan, PR	\$ 371.76
Saran, Daljeet	6/5/2017	One-way coach airfare from Newark, NJ to San Juan, PR.	\$ 199.10
Stover, Kate	6/5/2017	One-way coach airfare from Miami, FL to San Juan, PR	\$ 123.22
Theocharidis, Costas	6/5/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 584.28
Werley, Trey	6/5/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR	\$ 543.80
Wheelock, John	6/5/2017	One-way coach airfare from New York, NY to San Juan, PR	\$ 211.18
Young, Chris	6/5/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR	\$ 543.80
Blair, Kirk	6/6/2017	Roundtrip coach airfare from Newark, NJ to San, Juan, PR	\$ 405.20
Harris, Andy	6/6/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR	\$ 409.64
Lew, Matt	6/6/2017	One-way coach airfare from New York, NY to San, PR.	\$ 211.18
Singh, Amit	6/6/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Carey, Diana	6/8/2017	One-way coach airfare from San Juan, PR to Washington, DC.	\$ 291.22
Kelley, Michael	6/8/2017	One-way coach airfare from San Juan, PR to Miami, FL	\$ 132.10
Nguyen, Phuong	6/8/2017	One-way coach airfare from San Juan, PR to New York, NY	\$ 211.18
Pereira, Ravin	6/8/2017	One-way coach airfare from San Juan, PR to Newark, NJ	\$ 283.78
Saran, Daljeet	6/8/2017	One-way coach airfare from San Juan, PR to New York, NY.	\$ 199.10
Wheelock, John	6/8/2017	One-way coach airfare from San Juan, PR to Washington DC	\$ 252.58
Calimano-Colon, Alberto	6/9/2017	Airline change fee per client request.	\$ 150.00
Lew, Matt	6/9/2017	Airline change fee per client request.	\$ 75.00
Lew, Matt	6/9/2017	One-way coach airfare from San Juan, PR to Dallas, TX.	\$ 507.98
Saran, Daljeet	6/9/2017	One-way coach airfare from San Juan, PR to Newark, NJ.	\$ 230.10
Werley, Trey	6/9/2017	Airline change fee per client request.	\$ 150.00
Doyle, John	6/11/2017	One-way coach airfare from Boston, MA to San Juan, PR	\$ 241.54
McCabe, Michael	6/11/2017	Roundtrip coach airfare from Newark, NJ to San, Juan, PR	\$ 453.22
Wheelock, John	6/11/2017	One-way coach airfare from Boston to San Juan	\$ 182.20
Akoto, Yolanda	6/12/2017	One-way coach airfare from San Juan, PR to Washington, DC	\$ 291.22
Badr, Yasmin	6/12/2017	One-way coach airfare from Saint Martin to San Juan, PR	\$ 180.87
Calimano-Colon, Alberto	6/12/2017	Roundtrip coach airfare from Washington DC to San Juan, PR.	\$ 622.40
Carey, Diana	6/12/2017	One-way coach airfare from Washington, DC to San Juan, PR.	\$ 189.21
Hurley, Timothy	6/12/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 547.48
Kelley, Michael	6/12/2017	One-way coach airfare from Miami, FL to San Juan, PR	\$ 132.10
Kennedy, Cade	6/12/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 688.35
Lew, Matt	6/12/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 1,103.38



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Nguyen, Phuong	6/12/2017	One-way coach airfare from New York, NY to San Juan, PR	\$ 242.46
O'Neal, Emma	6/12/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 422.22
Pereira, Ravin	6/12/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 405.20
Pizzo, Chris	6/12/2017	Roundtrip coach airfare from Tampa, FL to San Juan, PR.	\$ 649.32
Quails, Mike	6/12/2017	Airline change fee per client request.	\$ 174.84
Saran, Daljeet	6/12/2017	Airline change fee per client request.	\$ 75.00
Saran, Daljeet	6/12/2017	One-way coach airfare from Newark, NJ to San Juan, PR.	\$ 247.12
Singh, Amit	6/12/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 688.35
Theocharidis, Costas	6/12/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 547.48
Werley, Trey	6/12/2017	One-way coach airfare from Washington, DC to San Juan, PR	\$ 244.00
Wheelock, John	6/12/2017	One-way coach airfare from Boston, MA to San Juan, PR	\$ 241.54
Young, Chris	6/12/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR	\$ 519.82
Doyle, John	6/14/2017	Roundtrip coach airfare from San Juan, PR to Providence, RI	\$ 695.80
Carey, Diana	6/15/2017	One-way coach airfare from San Juan, PR to Washington, DC.	\$ 291.22
Doyle, John	6/15/2017	One-way coach airfare from San Juan, PR to Boston, MA.	\$ 150.85
Pizzo, Chris	6/15/2017	One-way coach airfare from San Juan, PR to Tampa Bay, FL	\$ 252.76
Saran, Daljeet	6/15/2017	One-way coach airfare from San Juan, PR to Newark, NJ.	\$ 179.10
Badr, Yasmin	6/16/2017	One-way coach airfare from San Juan, PR to Boston, MA.	\$ 273.74
Hurley, Timothy	6/16/2017	Airline change fee per client request.	\$ 61.36
Kelley, Michael	6/16/2017	One-way coach airfare from San Juan, PR to Miami, FL	\$ 132.10
Kennedy, Cade	6/16/2017	Airline change fee per client request.	\$ 75.00
Nguyen, Phuong	6/16/2017	One-way coach airfare from San Juan, PR to New York, NY	\$ 195.68
Wheelock, John	6/17/2017	One-way coach airfare from San Juan, PR to Dallas, TX	\$ 186.15
Badr, Yasmin	6/19/2017	One-way coach airfare from Boston, MA to San Juan, PR	\$ 273.74
Blair, Kirk	6/19/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR	\$ 455.92
Calimano-Colon, Alberto	6/19/2017	Roundtrip coach airfare from Washington DC to San Juan, PR.	\$ 576.92
Carey, Diana	6/19/2017	One-way coach airfare from Washington, DC to San Juan, PR.	\$ 546.44
Doyle, John	6/19/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR	\$ 515.28
Hurley, Timothy	6/19/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 150.00
Kelley, Michael	6/19/2017	One-way coach airfare from Miami, FL to San Juan, PR	\$ 167.10
Kennedy, Cade	6/19/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 688.35
Lew, Matt	6/19/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
McCabe, Michael	6/19/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR	\$ 523.38
Nguyen, Phuong	6/19/2017	One-way coach airfare from San Juan, PR to New York, NY	\$ 211.18
O'Neal, Emma	6/19/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 554.23
Pereira, Ravin	6/19/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 436.20
Pizzo, Chris	6/19/2017	Roundtrip coach airfare from Tampa Bay, FL to San Juan, PR.	\$ 649.32
Quails, Mike	6/19/2017	Roundtrip coach airfare from Orlando, FL to San Juan, PR	\$ 359.56
Saran, Daljeet	6/19/2017	One-way coach airfare from Newark, NJ to San Juan, PR.	\$ 251.82
Singh, Amit	6/19/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Stover, Kate	6/19/2017	One-way coach airfare from Fort Lauderdale, FL to San Juan, PR	\$ 302.20
Theocharidis, Costas	6/19/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 547.48
Wheelock, John	6/19/2017	One-way coach airfare from Washington DC to San Juan	\$ 369.82
Harris, Andy	6/20/2017	Airline change fee per client request.	\$ 115.83
Harris, Andy	6/20/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR	\$ 601.36
Steinway, Jon	6/20/2017	One-way coach airfare from Newark, NJ to San Juan, PR.	\$ 251.82
Akoto, Yolanda	6/22/2017	One-way coach airfare from Washington, DC to San Juan, PR	\$ 324.34
Badr, Yasmin	6/22/2017	One-way coach airfare from San Juan, PR to Boston, MA.	\$ 310.54
Blair, Kirk	6/22/2017	One-way coach airfare from San Juan, PR to Newark, NJ.	\$ 230.10

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Kennedy, Cade	6/22/2017	Airline change fee per client request.	\$ 75.00
Saran, Daljeet	6/22/2017	One-way coach airfare from San Juan, PR to Newark, NJ.	\$ 206.10
Werley, Trey	6/22/2017	One-way coach airfare from San Juan, PR to Washington, DC	\$ 252.58
Wheelock, John	6/22/2017	One-way coach airfare from San Juan to Washington DC	\$ 291.22
Hurley, Timothy	6/23/2017	One-way coach airfare from San Juan, PR to Toronto, CA.	\$ 353.93
Nguyen, Phuong	6/23/2017	One-way coach airfare from San Juan, PR to New York, NY	\$ 195.68
Steinway, Jon	6/23/2017	One-way coach airfare from San Juan, PR to Newark, NJ	\$ 206.10
Kelley, Michael	6/24/2017	One-way coach airfare from San Juan, PR to Miami, FL	\$ 132.10
Hurley, Timothy	6/25/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR	\$ 433.56
Kim, Nancy Hyunmi	6/25/2017	Roundtrip coach airfare from Atlanta, GA to San Juan, PR.	\$ 850.00
Soran, Vlad	6/25/2017	Roundtrip coach airfare from Atlanta, GA to San Juan, PR.	\$ 1,155.40
Sundaram, Swami	6/25/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR	\$ 593.88
Young, Chris	6/25/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR	\$ 582.44
Akoto, Yolanda	6/26/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR	\$ 615.56
Badr, Yasmin	6/26/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 273.74
Calimano-Colon, Alberto	6/26/2017	Roundtrip coach airfare from Washington DC to San Juan, PR.	\$ 694.16
Cortez, Berto	6/26/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 734.50
Doyle, John	6/26/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR	\$ 190.72
Hurley, Timothy	6/26/2017	One-way coach airfare from Newark, NJ to San Juan, PR.	\$ 370.74
Kelley, Michael	6/26/2017	One-way coach airfare from Miami, FL to San Juan, PR	\$ 167.10
Kennedy, Cade	6/26/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Lew, Matt	6/26/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Nguyen, Phuong	6/26/2017	One-way coach airfare from New York, NY to San Juan, PR	\$ 278.34
O'Neal, Emma	6/26/2017	One-way coach airfare from New York, NY to San Juan, PR.	\$ 199.10
Pereira, Ravin	6/26/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 580.00
Pizzo, Chris	6/26/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 649.32
Saran, Daljeet	6/26/2017	One-way coach airfare from Washington DC to San Juan, PR	\$ 252.82
Singh, Amit	6/26/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 807.34
Steinway, Jon	6/26/2017	One-way coach airfare from Newark, NJ to San Juan, PR.	\$ 247.12
Stover, Kate	6/26/2017	One-way coach airfare from Miami, FL to San Juan, PR	\$ 233.30
Theocharidis, Costas	6/26/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 986.81
Werley, Trey	6/26/2017	One-way coach airfare from Washington, DC to San Juan, PR	\$ 387.90
Carey, Diana	6/27/2017	One-way coach airfare from Washington, DC to San Juan, PR.	\$ 615.56
Wheelock, John	6/27/2017	One-way coach airfare from Washington DC to San Juan	\$ 291.22
Klingler, Maureen	6/28/2017	One-way coach airfare from San Juan, PR to Washington, DC.	\$ 346.60
Vij, Aman	6/28/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR	\$ 1,120.20
Badr, Yasmin	6/29/2017	One-way coach airfare from San Juan, PR to Boston, MA.	\$ 273.74
Hurley, Timothy	6/29/2017	One-way coach airfare from San Juan, PR to Boston, MA.	\$ 310.54
Klingler, Maureen	6/29/2017	One-way coach airfare from San Juan, PR to Washington, DC.	\$ 296.94
Stover, Kate	6/29/2017	One-way coach airfare from San Juan, PR to Fort Lauderdale, FL	\$ 158.74
Werley, Trey	6/29/2017	One-way coach airfare from San Juan, PR to Washington, DC	\$ 291.22
Badr, Yasmin	6/30/2017	Airline change fee per client request.	\$ 186.80
Doyle, John	6/30/2017	Roundtrip coach airfare from San Juan, PR to Boston, MA.	\$ 1,040.50
Kelley, Michael	6/30/2017	One-way coach airfare from San Juan, PR to Miami, FL	\$ 130.10
Lew, Matt	6/30/2017	One-way coach airfare from San Juan, PR to Dallas, TX.	\$ 428.15
Nguyen, Phuong	6/30/2017	One-way coach airfare from San Juan, PR to New York, NY	\$ 198.30
O'Neal, Emma	6/30/2017	One-way coach airfare from San Juan, PR to Miami, FL.	\$ 167.10
Saran, Daljeet	6/30/2017	One-way coach airfare from San Juan, PR to Newark, NJ.	\$ 179.10
Wheelock, John	6/30/2017	One-way coach airfare from San Juan to Newark to Portland, ME	\$ 461.59

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Young, Chris	6/30/2017	Airline change fee per client request.	\$ 78.60
<b>Airfare Total</b>			<b>\$ 55,912.51</b>

**Airline Baggage Fees**

Professional	Date	Description	Total Amount
Nguyen, Phuong	6/1/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	6/2/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	6/5/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	6/8/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	6/12/2017	Airline baggage fee.	\$ 25.00
Werley, Trey	6/12/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	6/15/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	6/19/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	6/22/2017	Airline baggage fee.	\$ 25.00
Nguyen, Phuong	6/25/2017	Airline baggage fee.	\$ 25.00
Steinway, Jon	6/26/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	6/26/2017	Airline baggage fee.	\$ 25.00
Nguyen, Phuong	6/29/2017	Airline baggage fee.	\$ 25.00
Theocharidis, Costas	6/29/2017	Airline baggage fee.	\$ 25.00
<b>Airline Baggage Fees Total</b>			<b>\$ 350.00</b>

**Auto Tolls**

Professional	Date	Description	Total Amount
McCabe, Michael	6/17/2017	Auto tolls for travel to/from Newark, NJ airport.	\$ 22.08
<b>Auto Tolls Total</b>			<b>\$ 22.08</b>

**Hotel**

Professional	Date	Description	Total Amount
Akoto, Yolanda	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 146.08
Calimano-Colon, Alberto	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Nguyen, Phuong	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Quails, Mike	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Saran, Daljeet	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Stover, Kate	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 120.51
Werley, Trey	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Young, Chris	6/1/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Badr, Yasmin	6/2/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 146.08
O'Neal, Emma	6/3/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.36
Wheelock, John	6/3/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Kelley, Michael	6/4/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
O'Neal, Emma	6/4/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.36
Wheelock, John	6/4/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Calimano-Colon, Alberto	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Nguyen, Phuong	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.36
Pereira, Ravin	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Quails, Mike	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.09
Saran, Daljeet	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Stover, Kate	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Wheelock, John	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Wheelock, John	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Young, Chris	6/5/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Blair, Kirk	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 136.51
Calimano-Colon, Alberto	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Doyle, John	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08
Harris, Andy	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Nguyen, Phuong	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pereira, Ravin	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Pizzo, Chris	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Quails, Mike	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.09
Saran, Daljeet	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Singh, Amit	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 119.00
Wheelock, John	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Young, Chris	6/6/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Blair, Kirk	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 136.51
Calimano-Colon, Alberto	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Doyle, John	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08
Harris, Andy	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 132.40
Hurley, Timothy	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Kelley, Michael	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Nguyen, Phuong	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pereira, Ravin	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Quails, Mike	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.09
Saran, Daljeet	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Singh, Amit	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Wheelock, John	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Young, Chris	6/7/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Blair, Kirk	6/8/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 136.51
Calimano-Colon, Alberto	6/8/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/8/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Lew, Matt	6/8/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Pizzo, Chris	6/8/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Quails, Mike	6/8/2017	1 night hotel accommodation at Hilton for travel in San Juan, PR (client requested for extra night)	\$ 214.80
Saran, Daljeet	6/8/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR (client requested for extra night)	\$ 214.80
Singh, Amit	6/8/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/8/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR (client requested for extra night)	\$ 214.80
O'Neal, Emma	6/10/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 148.86
Doyle, John	6/11/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
McCabe, Michael	6/11/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
O'Neal, Emma	6/11/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 148.86
Akoto, Yolanda	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.35
Calimano-Colon, Alberto	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Doyle, John	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Kennedy, Cade	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
McCabe, Michael	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Nguyen, Phuong	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 148.86
Pereira, Ravin	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Saran, Daljeet	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Singh, Amit	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Wheelock, John	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 145.18
Young, Chris	6/12/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Akoto, Yolanda	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.35
Calimano-Colon, Alberto	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Doyle, John	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Kennedy, Cade	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Nguyen, Phuong	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 148.86
Pereira, Ravin	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Saran, Daljeet	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Singh, Amit	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Wheelock, John	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 145.18
Young, Chris	6/13/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Akoto, Yolanda	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.35
Calimano-Colon, Alberto	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Doyle, John	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Kennedy, Cade	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Nguyen, Phuong	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pereira, Ravin	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Saran, Daljeet	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Singh, Amit	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Wheelock, John	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 145.18
Young, Chris	6/14/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Akoto, Yolanda	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.35
Hurley, Timothy	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Kennedy, Cade	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Nguyen, Phuong	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pereira, Ravin	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Singh, Amit	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Wheelock, John	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 145.18
Young, Chris	6/15/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Werley, Trey	6/16/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/17/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.61

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
O'Neal, Emma	6/18/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.61
Werley, Trey	6/18/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 159.00
Akoto, Yolanda	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Blair, Kirk	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Calimano-Colon, Alberto	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 169.06
Kennedy, Cade	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
McCabe, Michael	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08
Nguyen, Phuong	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.61
Pereira, Ravin	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 156.36
Quails, Mike	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Saran, Daljeet	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Stover, Kate	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 159.00
Wheelock, John	6/19/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Akoto, Yolanda	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Blair, Kirk	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Calimano-Colon, Alberto	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Doyle, John	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Harris, Andy	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08
Hurley, Timothy	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 136.51
Kennedy, Cade	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
McCabe, Michael	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08
Nguyen, Phuong	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.61
Pereira, Ravin	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Quails, Mike	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Saran, Daljeet	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Steinway, Jon	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 159.00
Wheelock, John	6/20/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Akoto, Yolanda	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Blair, Kirk	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Calimano-Colon, Alberto	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Doyle, John	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Harris, Andy	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08
Hurley, Timothy	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 136.51
Kennedy, Cade	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Nguyen, Phuong	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pereira, Ravin	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Quails, Mike	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Saran, Daljeet	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Steinway, Jon	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Theocharidis, Costas	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 148.08
Wheelock, John	6/21/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Cortez, Berto	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Doyle, John	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kennedy, Cade	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Nguyen, Phuong	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pereira, Ravin	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Quails, Mike	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Steinway, Jon	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/22/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Doyle, John	6/23/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
O'Neal, Emma	6/23/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 150.36
O'Neal, Emma	6/24/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 150.36
		1 night hotel accommodation at Marriott at Newark Airport after flight	
Hurley, Timothy	6/25/2017	cancellation.	\$ 206.53
O'Neal, Emma	6/25/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 150.36
Quails, Mike	6/25/2017	1 night hotel accommodation at Hilton for travel in San Juan, PR	\$ 147.36
Soran, Vlad	6/25/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Sundaram, Swami	6/25/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Young, Chris	6/25/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 146.08
Akoto, Yolanda	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Calimano-Colon, Alberto	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Doyle, John	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kennedy, Cade	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Nguyen, Phuong	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 119.68
Pereira, Ravin	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 157.36
Pizzo, Chris	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Saran, Daljeet	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Soran, Vlad	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Steinway, Jon	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Sundaram, Swami	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Theocharidis, Costas	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.36
Young, Chris	6/26/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 146.08
Akoto, Yolanda	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Calimano-Colon, Alberto	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Doyle, John	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kennedy, Cade	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08
Nguyen, Phuong	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 119.68
Pereira, Ravin	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Saran, Daljeet	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Soran, Vlad	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Steinway, Jon	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Sundaram, Swami	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Theocharidis, Costas	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.36
Wheelock, John	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Young, Chris	6/27/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 146.08
Akoto, Yolanda	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Badr, Yasmin	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Calimano-Colon, Alberto	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Cortez, Berto	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Doyle, John	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Hurley, Timothy	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kelley, Michael	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kennedy, Cade	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08
Nguyen, Phuong	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 119.68

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Pereira, Ravin	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Pizzo, Chris	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Saran, Daljeet	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.36
Soran, Vlad	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Steinway, Jon	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Stover, Kate	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Sundaram, Swami	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Theocharidis, Costas	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Werley, Trey	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 149.36
Wheelock, John	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Young, Chris	6/28/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 146.08
Badr, Yasmin	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Carey, Diana	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Doyle, John	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Kelley, Michael	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kennedy, Cade	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Lew, Matt	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Nguyen, Phuong	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
O'Neal, Emma	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 119.68
Pereira, Ravin	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Saran, Daljeet	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 167.39
Wheelock, John	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Young, Chris	6/29/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 147.36
Kim, Nancy Hyunmi	6/30/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
McLean, John	6/30/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 146.08
O'Neal, Emma	6/30/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 119.68
Quails, Mike	6/30/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 131.36
Vij, Aman	6/30/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 130.08
Wheelock, John	6/30/2017	1 night hotel accommodation at Sheraton for travel in San Juan, PR	\$ 143.07
<b>Hotel Total</b>			<b>\$ 48,260.46</b>

**Internet Access while Traveling**

Professional	Date	Description	Total Amount
Saran, Daljeet	6/5/2017	Internet access while traveling for client work.	\$ 9.99
Kelley, Michael	6/8/2017	Internet access while traveling for client work.	\$ 4.99
Kelley, Michael	6/9/2017	Internet access while traveling for client work.	\$ 9.95
Saran, Daljeet	6/9/2017	Internet access while traveling for client work.	\$ 2.99
Saran, Daljeet	6/15/2017	Internet access while traveling for client work.	\$ 9.99
Kelley, Michael	6/17/2017	Internet access while traveling for client work.	\$ 5.00
Saran, Daljeet	6/19/2017	Internet access while traveling for client work.	\$ 9.99
Steinway, Jon	6/26/2017	Internet access while traveling for client work.	\$ 9.99
Cortez, Berto	6/29/2017	Internet access while traveling for client work.	\$ 4.95
Kelley, Michael	6/30/2017	Internet access while traveling for client work.	\$ 16.95
Saran, Daljeet	6/30/2017	Internet access while traveling for client work.	\$ 1.99
<b>Internet Access while Traveling Total</b>			<b>\$ 86.78</b>

**Meals - Travel**

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Professional	Date	Description	Total Amount
		Lunch for Y. Badr, T. Werley, R. Ferraro, D. Saran, J. Wheelock in San Juan, PR.	
Badr, Yasmin	6/1/2017		\$ 78.59
Calimano-Colon, Alberto	6/1/2017	Breakfast in San Juan, PR.	\$ 2.00
Calimano-Colon, Alberto	6/1/2017	Dinner in San Juan, PR.	\$ 35.00
Carey, Diana	6/1/2017	Dinner in San Juan, PR.	\$ 19.43
Carey, Diana	6/1/2017	Lunch in San Juan, PR.	\$ 6.69
Cortez, Berto	6/1/2017	Breakfast in San Juan, PR.	\$ 16.00
Cortez, Berto	6/1/2017	Dinner for R. Cortez, M. Lew, J. Doyle in San Juan, PR	\$ 59.10
Cortez, Berto	6/1/2017	Dinner in San Juan, PR.	\$ 31.00
Cortez, Berto	6/1/2017	Lunch for B. Cortez, M. Lew, J. Doyle in San Juan, PR.	\$ 78.00
Harris, Andy	6/1/2017	Lunch for A. Harris, T. Hurley in San Juan, PR.	\$ 28.10
Harris, Andy	6/1/2017	Breakfast in San Juan, PR.	\$ 13.62
Hurley, Timothy	6/1/2017	Dinner for T. Hurley, C. Young, M. Quails in San Juan, PR.	\$ 84.48
Kennedy, Cade	6/1/2017	Lunch in San Juan, PR.	\$ 20.00
Kennedy, Cade	6/1/2017	Dinner while traveling home from San Juan, PR	\$ 8.00
Kennedy, Cade	6/1/2017	Dinner while traveling from San Juan, PR	\$ 4.29
Lew, Matt	6/1/2017	Breakfast in San Juan, PR.	\$ 16.00
Lew, Matt	6/1/2017	Dinner in San Juan, PR.	\$ 49.26
Nguyen, Phuong	6/1/2017	Dinner in San Juan, PR.	\$ 37.22
Pizzo, Chris	6/1/2017	Breakfast in San Juan, PR.	\$ 15.00
Quails, Mike	6/1/2017	Breakfast in San Juan, PR.	\$ 16.00
Quails, Mike	6/1/2017	Lunch for M. Quails, V. Valencia, A. Calimano-Colon in San Juan, PR.	\$ 51.85
Saran, Daljeet	6/1/2017	Breakfast in San Juan, PR.	\$ 7.42
Saran, Daljeet	6/1/2017	Dinner in San Juan, PR.	\$ 43.15
Stover, Kate	6/1/2017	Breakfast in San Juan, PR.	\$ 16.00
Stover, Kate	6/1/2017	Dinner for K. Stover, Y. Badr, P. Nguyen, D. Carey, E O'Neal, Y. Akoto in San Juan, PR.	\$ 145.42
Theocharidis, Costas	6/1/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/1/2017	Dinner in San Juan, PR.	\$ 28.02
Theocharidis, Costas	6/1/2017	Lunch in San Juan, PR.	\$ 11.04
Werley, Trey	6/1/2017	Dinner for T. Werley, Y. Badr in San Juan, PR.	\$ 38.40
Wheelock, John	6/1/2017	Lunch in San Juan, PR.	\$ 12.04
Wheelock, John	6/1/2017	Breakfast in San Juan, PR.	\$ 17.00
Young, Chris	6/1/2017	Breakfast in San Juan, PR.	\$ 16.00
Young, Chris	6/1/2017	Lunch in San Juan, PR.	\$ 2.80
Young, Chris	6/1/2017	Lunch for C. Young in San Juan, PR.	\$ 10.92
Badr, Yasmin	6/2/2017	Dinner in San Juan, PR.	\$ 35.00
Badr, Yasmin	6/2/2017	Lunch in San Juan, PR.	\$ 6.46
Doyle, John	6/2/2017	Lunch in San Juan, PR.	\$ 8.91
Hurley, Timothy	6/2/2017	Lunch in San Juan, PR.	\$ 18.05
Nguyen, Phuong	6/2/2017	Lunch for P. Nguyen, Y. Akoto, K. Stover, A. Calimano-Colon, M. Quails in San Juan, PR.	\$ 96.85
Nguyen, Phuong	6/2/2017	Dinner for P. Nguyen, K. Stover, Y. Akoto in San Juan, PR.	\$ 51.82
Pizzo, Chris	6/2/2017	Dinner while traveling from San Juan, PR	\$ 12.02
Pizzo, Chris	6/2/2017	Lunch for C. Pizzo, J. Gabb in San Juan, PR.	\$ 57.19
Pizzo, Chris	6/2/2017	Lunch while traveling from San Juan, PR	\$ 12.02
Quails, Mike	6/2/2017	Breakfast in San Juan, PR.	\$ 16.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Quails, Mike	6/2/2017	Dinner in San Juan, PR.	\$ 43.49
Saran, Daljeet	6/2/2017	Breakfast for D. Saran, Y. Akoto, D. Carey in San Juan, PR.	\$ 18.51
Stover, Kate	6/2/2017	Breakfast in San Juan, PR.	\$ 8.81
Theocharidis, Costas	6/2/2017	Dinner in San Juan, PR.	\$ 29.08
Theocharidis, Costas	6/2/2017	Lunch in San Juan, PR.	\$ 18.18
Werley, Trey	6/2/2017	Lunch for T. Werley, D. Carey, Y. Badr, J. Wheelock in San Juan, PR.	\$ 100.00
Werley, Trey	6/2/2017	Lunch in San Juan, PR.	\$ 7.09
Wheelock, John	6/2/2017	Dinner in San Juan, PR.	\$ 32.65
Wheelock, John	6/2/2017	Lunch in San Juan, PR.	\$ 12.25
Wheelock, John	6/2/2017	Breakfast in San Juan, PR.	\$ 17.00
Cortez, Berto	6/3/2017	Lunch while traveling in San Juan, PR	\$ 13.91
Lew, Matt	6/3/2017	Lunch in San Juan, PR.	\$ 7.80
Werley, Trey	6/3/2017	Dinner in San Juan, PR.	\$ 40.51
Wheelock, John	6/3/2017	Breakfast in San Juan, PR.	\$ 18.00
Young, Chris	6/4/2017	Lunch for C. Young, T. Hurley, A. Harrs in San Juan, PR.	\$ 17.17
Calimano-Colon, Alberto	6/5/2017	Breakfast in San Juan, PR.	\$ 2.00
Calimano-Colon, Alberto	6/5/2017	Lunch in San Juan, PR.	\$ 20.00
Carey, Diana	6/5/2017	Breakfast in San Juan, PR.	\$ 10.31
Carey, Diana	6/5/2017	Dinner for D. Carey, D. Saran, T. Werley in San Juan, PR.	\$ 79.85
Cortez, Berto	6/5/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/5/2017	Lunch in San Juan, PR.	\$ 11.65
Doyle, John	6/5/2017	Lunch in San Juan, PR.	\$ 11.65
Hurley, Timothy	6/5/2017	Breakfast in San Juan, PR.	\$ 9.95
Hurley, Timothy	6/5/2017	Dinner for T. Hurley, P. Nguyen, K. Stover, B. Cortez in San Juan, PR.	\$ 161.31
Kelley, Michael	6/5/2017	Breakfast in San Juan, PR.	\$ 10.02
Kelley, Michael	6/5/2017	Dinner in San Juan, PR.	\$ 30.00
Nguyen, Phuong	6/5/2017	Dinner in San Juan, PR.	\$ 26.54
Nguyen, Phuong	6/5/2017	Dinner in San Juan, PR with Y. Akoto	\$ 47.26
Nguyen, Phuong	6/5/2017	Lunch with Y. Akoto in San Juan, PR	\$ 29.53
O'Neal, Emma	6/5/2017	Dinner in San Juan, PR.	\$ 34.55
Pereira, Ravin	6/5/2017	Breakfast in San Juan, PR.	\$ 6.36
Pereira, Ravin	6/5/2017	Dinner in San Juan, PR.	\$ 35.00
Pereira, Ravin	6/5/2017	Lunch in San Juan, PR.	\$ 20.00
Pizzo, Chris	6/5/2017	Breakfast at Tampa airport while traveling to San Juan, PR.	\$ 6.41
Pizzo, Chris	6/5/2017	Dinner for C. Pizzo, J. Gabb, A. Singh, M. Quails, E. O'Neal in San Juan, PR.	\$ 97.51
Pizzo, Chris	6/5/2017	Dinner in San Juan, PR.	\$ 35.00
Pizzo, Chris	6/5/2017	Breakfast in San Juan, PR.	\$ 16.00
Quails, Mike	6/5/2017	Breakfast at Orlando airport while traveling to San Juan, PR..	\$ 13.70
Quails, Mike	6/5/2017	Breakfast in San Juan, PR.	\$ 16.00
Saran, Daljeet	6/5/2017	Lunch in San Juan, PR.	\$ 10.24
Stover, Kate	6/5/2017	Breakfast in San Juan, PR.	\$ 16.00
Stover, Kate	6/5/2017	Lunch in San Juan, PR.	\$ 28.42
Theocharidis, Costas	6/5/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/5/2017	Dinner in San Juan, PR with A. Calimano-Colon, R Pereira, M. Quails	\$ 65.59
Werley, Trey	6/5/2017	Breakfast at Washington, DC airport while traveling to San Juan, PR.	\$ 11.02



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Wheelock, John	6/5/2017	Breakfast in San Juan, PR.	\$ 4.00
Wheelock, John	6/5/2017	Dinner in San Juan, PR.	\$ 43.91
Wheelock, John	6/5/2017	Lunch in San Juan, PR.	\$ 4.19
Young, Chris	6/5/2017	Breakfast at Washington, DC airport while traveling to San Juan, PR.	\$ 16.47
Young, Chris	6/5/2017	Dinner for C. Young, R. Ferraro in San Juan, PR.	\$ 66.87
Young, Chris	6/5/2017	Lunch in San Juan, PR.	\$ 8.32
Blair, Kirk	6/6/2017	Breakfast in San Juan, PR.	\$ 10.85
Blair, Kirk	6/6/2017	Lunch in San Juan, PR.	\$ 23.31
Calimano-Colon, Alberto	6/6/2017	Dinner in San Juan, PR.	\$ 34.00
Calimano-Colon, Alberto	6/6/2017	Lunch in San Juan, PR.	\$ 20.00
Carey, Diana	6/6/2017	Dinner in San Juan, PR.	\$ 32.79
Cortez, Berto	6/6/2017	Breakfast in San Juan, PR.	\$ 16.00
Cortez, Berto	6/6/2017	Lunch in San Juan, PR.	\$ 12.60
Cortez, Berto	6/6/2017	Dinner for B. Cortez, J. Doyle in San Juan, PR.	\$ 50.00
Cortez, Berto	6/6/2017	Lunch for R. Cortez while traveling in San Juan, PR	\$ 4.21
Doyle, John	6/6/2017	Breakfast in San Juan, PR.	\$ 16.00
Harris, Andy	6/6/2017	Dinner in San Juan, PR.	\$ 16.00
Hurley, Timothy	6/6/2017	Dinner for T. Hurley, J. Doyle, K. Blair, C. Young in San Juan, PR	\$ 133.73
Kelley, Michael	6/6/2017	Lunch for M. Kelley, E. O'Neal in San Juan, PR.	\$ 23.00
Kelley, Michael	6/6/2017	Dinner in San Juan, PR.	\$ 44.86
Lew, Matt	6/6/2017	Breakfast at Dallas airport while traveling to San Juan, PR.	\$ 12.62
Lew, Matt	6/6/2017	Breakfast in San Juan, PR.	\$ 16.00
Lew, Matt	6/6/2017	Dinner in San Juan, PR.	\$ 34.11
Nguyen, Phuong	6/6/2017	Breakfast in San Juan, PR with K. Stover.	\$ 38.72
O'Neal, Emma	6/6/2017	Dinner in San Juan, PR.	\$ 26.76
Pereira, Ravin	6/6/2017	Lunch in San Juan, PR.	\$ 20.00
Pizzo, Chris	6/6/2017	Breakfast in San Juan, PR.	\$ 1.00
Quails, Mike	6/6/2017	Breakfast in San Juan, PR.	\$ 16.00
Saran, Daljeet	6/6/2017	Dinner in San Juan, PR.	\$ 28.90
Singh, Amit	6/6/2017	Breakfast in San Juan, PR.	\$ 16.00
Stover, Kate	6/6/2017	Breakfast in San Juan, PR.	\$ 17.00
Theocharidis, Costas	6/6/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/6/2017	Dinner in San Juan, PR.	\$ 39.38
Theocharidis, Costas	6/6/2017	Lunch for C. Theocharidis, R. Pereira in San Juan, PR.	\$ 40.00
Werley, Trey	6/6/2017	Dinner in San Juan, PR.	\$ 28.93
Werley, Trey	6/6/2017	Lunch for T. Werley, D. Saran in San Juan, PR.	\$ 17.80
Werley, Trey	6/6/2017	Dinner in San Juan, PR.	\$ 28.36
Wheelock, John	6/6/2017	Dinner in San Juan, PR.	\$ 40.38
Wheelock, John	6/6/2017	Lunch in San Juan, PR.	\$ 11.15
Wheelock, John	6/6/2017	Breakfast in San Juan, PR.	\$ 15.00
Young, Chris	6/6/2017	Lunch in San Juan, PR.	\$ 8.32
Blair, Kirk	6/7/2017	Breakfast in San Juan, PR.	\$ 10.85
Calimano-Colon, Alberto	6/7/2017	Lunch in San Juan, PR.	\$ 6.64
Carey, Diana	6/7/2017	Lunch for D. Carey, J. Wheelock in San Juan, PR.	\$ 33.99
Cortez, Berto	6/7/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/7/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/7/2017	Lunch in San Juan, PR.	\$ 11.65
Harris, Andy	6/7/2017	Dinner in San Juan, PR.	\$ 16.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Harris, Andy	6/7/2017	Breakfast in San Juan, PR.	\$ 13.62
Hurley, Timothy	6/7/2017	Lunch for T. Hurley, C. Young, A. Harris in San Juan, PR.	\$ 82.25
Kelley, Michael	6/7/2017	Breakfast in San Juan, PR.	\$ 5.66
Lew, Matt	6/7/2017	Breakfast in San Juan, PR.	\$ 19.00
Lew, Matt	6/7/2017	Lunch in San Juan, PR.	\$ 11.46
Pizzo, Chris	6/7/2017	Dinner in San Juan, PR.	\$ 33.20
Quails, Mike	6/7/2017	Breakfast in San Juan, PR.	\$ 16.00
Saran, Daljeet	6/7/2017	Lunch in San Juan, PR.	\$ 6.69
Singh, Amit	6/7/2017	Breakfast in San Juan, PR.	\$ 18.00
Singh, Amit	6/7/2017	Dinner in San Juan, PR.	\$ 27.19
Stover, Kate	6/7/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/7/2017	Breakfast in San Juan, PR.	\$ 16.00
Blair, Kirk	6/8/2017	Dinner for K. Blair, A. Singh in San Juan, PR.	\$ 69.10
Blair, Kirk	6/8/2017	Breakfast in San Juan, PR.	\$ 10.85
Blair, Kirk	6/8/2017	Lunch in San Juan, PR.	\$ 3.35
Calimano-Colon, Alberto	6/8/2017	Dinner in San Juan, PR.	\$ 35.00
Cortez, Berto	6/8/2017	Breakfast in San Juan, PR.	\$ 16.00
Cortez, Berto	6/8/2017	Dinner for B. Cortez, J. Doyle in San Juan, PR.	\$ 31.00
Cortez, Berto	6/8/2017	Lunch for B. Cortez, M. Lew, T. Hurley in San Juan, PR.	\$ 42.00
Harris, Andy	6/8/2017	Lunch for A. Harris, K. Stover, T. Hurley in San Juan, PR.	\$ 47.49
Harris, Andy	6/8/2017	Breakfast in San Juan, PR.	\$ 13.62
Kelley, Michael	6/8/2017	Lunch in San Juan, PR.	\$ 17.17
Lew, Matt	6/8/2017	Breakfast in San Juan, PR.	\$ 19.00
Nguyen, Phuong	6/8/2017	Dinner in San Juan, PR.	\$ 24.53
Nguyen, Phuong	6/8/2017	Dinner while traveling from San Juan, PR	\$ 6.24
O'Neal, Emma	6/8/2017	Lunch in San Juan, PR.	\$ 11.92
Pereira, Ravin	6/8/2017	Dinner while traveling from San Juan, PR	\$ 3.18
Pizzo, Chris	6/8/2017	Dinner in San Juan, PR.	\$ 35.38
Pizzo, Chris	6/8/2017	Lunch for C. Pizzo, J. Gabb, J. Vazquez-Rivera in San Juan, PR.	\$ 47.07
Saran, Daljeet	6/8/2017	Dinner for D. Saran, T. Werley, M. Quails in San Juan, PR.	\$ 114.00
Singh, Amit	6/8/2017	Breakfast in San Juan, PR.	\$ 17.00
Singh, Amit	6/8/2017	Dinner for A. Singh, K. Blair in San Juan, PR.	\$ 100.00
Theocharidis, Costas	6/8/2017	Dinner in San Juan, PR.	\$ 24.70
Theocharidis, Costas	6/8/2017	Lunch in San Juan, PR.	\$ 6.64
Wheelock, John	6/8/2017	Dinner while traveling from San Juan, PR	\$ 10.97
Wheelock, John	6/8/2017	Lunch in San Juan, PR including T. Werley, D. Saran, R. Ferraro, Y. Badr, C. Young	\$ 61.36
Wheelock, John	6/8/2017	Dinner while traveling from San Juan, PR	\$ 10.97
Young, Chris	6/8/2017	Dinner for C. Young, J. Wheelock in San Juan, PR.	\$ 47.80
Young, Chris	6/8/2017	Lunch in San Juan, PR.	\$ 3.91
Blair, Kirk	6/9/2017	Breakfast in San Juan, PR.	\$ 7.97
Blair, Kirk	6/9/2017	Lunch in San Juan, PR.	\$ 4.40
Calimano-Colon, Alberto	6/9/2017	Lunch for A. Calimano-Colon, M. Quails, D. Saran, T. Werley in San Juan, PR.	\$ 80.00
Cortez, Berto	6/9/2017	Breakfast in San Juan, PR.	\$ 10.00
Kelley, Michael	6/9/2017	Breakfast in San Juan, PR.	\$ 3.38
Lew, Matt	6/9/2017	Breakfast in San Juan, PR.	\$ 8.53
O'Neal, Emma	6/9/2017	Dinner in San Juan, PR.	\$ 34.55
Pereira, Ravin	6/9/2017	Lunch for R. Pereira, C. Theocharidis in San Juan, PR.	\$ 20.13



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Pereira, Ravin	6/9/2017	Breakfast in San Juan, PR.	\$ 6.64
Pizzo, Chris	6/9/2017	Dinner in San Juan, PR.	\$ 28.47
Saran, Daljeet	6/9/2017	Breakfast in San Juan, PR.	\$ 10.98
Singh, Amit	6/9/2017	Lunch in San Juan, PR.	\$ 13.99
Werley, Trey	6/9/2017	Lunch in San Juan, PR.	\$ 16.16
Wheelock, John	6/9/2017	Breakfast in San Juan, PR.	\$ 2.00
Carey, Diana	6/10/2017	Lunch in San Juan, PR.	\$ 8.63
Kelley, Michael	6/10/2017	Breakfast in San Juan, PR.	\$ 5.18
Kelley, Michael	6/10/2017	Lunch with J. Velez, M. Gomez in San Juan, PR	\$ 22.55
Doyle, John	6/11/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/11/2017	Dinner in San Juan, PR.	\$ 29.53
Wheelock, John	6/11/2017	Dinner in San Juan, PR.	\$ 23.48
Wheelock, John	6/11/2017	Lunch while traveling to San Juan, PR.	\$ 10.57
Badr, Yasmin	6/12/2017	Lunch for C. Young, R. Ferraro, J. Wheelock, D. Carey in San Juan, PR.	\$ 80.82
Calimano-Colon, Alberto	6/12/2017	Dinner in San Juan, PR.	\$ 27.72
Carey, Diana	6/12/2017	Breakfast in San Juan, PR.	\$ 8.35
Doyle, John	6/12/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/12/2017	Dinner in San Juan, PR.	\$ 39.45
Doyle, John	6/12/2017	Lunch in San Juan, PR.	\$ 11.65
Hurley, Timothy	6/12/2017	Breakfast at Boston airport while traveling to San Juan, PR.	\$ 18.20
Hurley, Timothy	6/12/2017	Dinner for T. Hurley, J. Doyle in San Juan, PR.	\$ 64.87
Kelley, Michael	6/12/2017	Lunch in San Juan, PR.	\$ 16.35
Kelley, Michael	6/12/2017	Breakfast in San Juan, PR.	\$ 16.00
Kelley, Michael	6/12/2017	Dinner in San Juan, PR.	\$ 23.72
Lew, Matt	6/12/2017	Breakfast in San Juan, PR.	\$ 16.00
McCabe, Michael	6/12/2017	Breakfast in San Juan, PR.	\$ 16.00
McCabe, Michael	6/12/2017	Dinner in San Juan, PR.	\$ 14.88
McCabe, Michael	6/12/2017	Lunch in San Juan, PR.	\$ 17.30
Nguyen, Phuong	6/12/2017	Dinner in San Juan, PR.	\$ 43.97
O'Neal, Emma	6/12/2017	Lunch in San Juan, PR.	\$ 20.00
Pereira, Ravin	6/12/2017	Dinner in San Juan, PR.	\$ 24.03
Pizzo, Chris	6/12/2017	Breakfast at Tampa airport while traveling to San Juan, PR..	\$ 11.03
Saran, Daljeet	6/12/2017	Lunch in San Juan, PR.	\$ 8.34
Saran, Daljeet	6/12/2017	Breakfast while traveling to San Juan, PR	\$ 8.34
Singh, Amit	6/12/2017	Breakfast at Dallas airport while traveling to San Juan, PR.	\$ 8.79
Singh, Amit	6/12/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/12/2017	Breakfast at Boston airport while traveling to San Juan, PR.	\$ 13.05
Theocharidis, Costas	6/12/2017	Dinner in San Juan, PR.	\$ 13.98
Theocharidis, Costas	6/12/2017	Lunch while traveling to San Juan, PR	\$ 13.98
Wheelock, John	6/12/2017	Dinner in San Juan, PR.	\$ 6.97
Wheelock, John	6/12/2017	Breakfast in San Juan, PR.	\$ 16.00
Young, Chris	6/12/2017	Breakfast at Washington, DC airport while traveling to San Juan, PR.	\$ 15.37
Young, Chris	6/12/2017	Lunch in San Juan, PR.	\$ 11.65
Badr, Yasmin	6/13/2017	Dinner in San Juan, PR.	\$ 35.00
		Lunch for Y. Badr, C. Young, T. Werley, D. Saran, P. Nguyen, A.	
Badr, Yasmin	6/13/2017	Calimano-Colon, C. Kennedy in San Juan, PR.	\$ 94.72
Calimano-Colon, Alberto	6/13/2017	Dinner for A. Calimano-Colon, R. Pereira in San Juan, PR.	\$ 84.30

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Carey, Diana	6/13/2017	Dinner for D. Carey, Y. Akoto, E. O'Neal in San Juan, PR.	\$ 128.16
Carey, Diana	6/13/2017	Lunch in San Juan, PR.	\$ 8.65
Doyle, John	6/13/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/13/2017	Lunch in San Juan, PR.	\$ 9.45
Kelley, Michael	6/13/2017	Lunch in San Juan, PR.	\$ 18.82
Kelley, Michael	6/13/2017	Dinner in San Juan, PR.	\$ 19.38
Kelley, Michael	6/13/2017	Breakfast in San Juan, PR.	\$ 14.00
Kennedy, Cade	6/13/2017	Lunch while traveling from San Juan, PR.	\$ 4.46
Lew, Matt	6/13/2017	Breakfast at Dallas airport while traveling to San Juan, PR.	\$ 6.77
Lew, Matt	6/13/2017	Breakfast in San Juan, PR.	\$ 16.00
Lew, Matt	6/13/2017	Dinner for M. Lew, C. Kennedy in San Juan, PR.	\$ 29.21
McCabe, Michael	6/13/2017	Breakfast in San Juan, PR.	\$ 16.00
McCabe, Michael	6/13/2017	Dinner in San Juan, PR.	\$ 2.44
McCabe, Michael	6/13/2017	Lunch in San Juan, PR.	\$ 10.33
Nguyen, Phuong	6/13/2017	Dinner in San Juan, PR with C. Kennedy, A. Calimano	\$ 45.67
O'Neal, Emma	6/13/2017	Dinner for E. O'Neal, A. Singh in San Juan, PR.	\$ 51.49
O'Neal, Emma	6/13/2017	Lunch in San Juan, PR.	\$ 11.48
O'Neal, Emma	6/13/2017	Breakfast at Philadelphia airport while traveling to San Juan, PR..	\$ 15.00
Pereira, Ravin	6/13/2017	Lunch in San Juan, PR.	\$ 3.52
Pereira, Ravin	6/13/2017	Breakfast in San Juan, PR	\$ 3.52
Pizzo, Chris	6/13/2017	Lunch for C. Pizzo, J. Gabb, A. Singh in San Juan, PR.	\$ 39.27
Saran, Daljeet	6/13/2017	Dinner in San Juan, PR.	\$ 28.90
Singh, Amit	6/13/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/13/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/13/2017	Dinner in San Juan, PR.	\$ 17.00
Theocharidis, Costas	6/13/2017	Lunch for C. Theocharidis, R. Pereira, J. Lopez in San Juan, PR.	\$ 68.65
Werley, Trey	6/13/2017	Dinner in San Juan, PR with J. Wheelock	\$ 57.51
Wheelock, John	6/13/2017	Dinner in San Juan, PR.	\$ 30.14
Wheelock, John	6/13/2017	Lunch in San Juan, PR.	\$ 13.59
Wheelock, John	6/13/2017	Breakfast in San Juan, PR.	\$ 16.00
Calimano-Colon, Alberto	6/14/2017	Dinner in San Juan, PR.	\$ 35.00
Calimano-Colon, Alberto	6/14/2017	Lunch for A. Calimano-Colon, V. Valencia in San Juan, PR.	\$ 47.82
		Lunch for D. Carey, C. Young, D. Saran, T. Werley, Y. Badr, J. Wheelock, P. Nguyen, C. Kennedy, T. Hurley, M. Lew, M. Kelley, Y. Akoto in San	
Carey, Diana	6/14/2017	Juan, PR.	\$ 214.57
Doyle, John	6/14/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/14/2017	Dinner for J. Doyle, T. Hurley, C. Young in San Juan, PR.	\$ 99.74
Doyle, John	6/14/2017	Lunch in San Juan, PR.	\$ 20.00
Kelley, Michael	6/14/2017	Breakfast in San Juan, PR.	\$ 16.00
Kelley, Michael	6/14/2017	Dinner in San Juan, PR.	\$ 40.00
Kennedy, Cade	6/14/2017	Dinner for C. Kennedy, A. Singh in San Juan, PR.	\$ 79.86
Lew, Matt	6/14/2017	Breakfast in San Juan, PR.	\$ 16.00
Lew, Matt	6/14/2017	Dinner in San Juan, PR.	\$ 38.95
Nguyen, Phuong	6/14/2017	Dinner in San Juan, PR.	\$ 44.67
Pereira, Ravin	6/14/2017	Lunch in San Juan, PR.	\$ 9.98
Pizzo, Chris	6/14/2017	Lunch for C. Pizzo, E. O'Neal in San Juan, PR.	\$ 23.08
Pizzo, Chris	6/14/2017	Dinner for C. Pizzo, J. Gabb, E. O'Neal in San Juan, PR.	\$ 69.59
Saran, Daljeet	6/14/2017	Dinner for D. Saran, R. Ferraro in San Juan, PR.	\$ 100.00
Singh, Amit	6/14/2017	Breakfast in San Juan, PR.	\$ 19.00

**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**  
**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
		Dinner for A. Singh, J. Doyle, C. Young, R. Ferraro, T. Hurley in San	
Singh, Amit	6/14/2017	Juan, PR.	\$ 225.09
Theocharidis, Costas	6/14/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/14/2017	Dinner in San Juan, PR.	\$ 18.00
Theocharidis, Costas	6/14/2017	Lunch in San Juan, PR.	\$ 11.09
Werley, Trey	6/14/2017	Dinner for T. Werley, J. Wheelock in San Juan, PR.	\$ 58.06
Wheelock, John	6/14/2017	Lunch in San Juan, PR.	\$ 8.85
Wheelock, John	6/14/2017	Breakfast in San Juan, PR.	\$ 16.00
Wheelock, John	6/14/2017	Dinner in San Juan, PR.	\$ 23.73
Badr, Yasmin	6/15/2017	Dinner for Y. Badr, Y. Akoto, D. Carey, E. O'Neal in San Juan, PR.	\$ 140.00
Calimano-Colon, Alberto	6/15/2017	Lunch in San Juan, PR.	\$ 5.58
Calimano-Colon, Alberto	6/15/2017	Lunch in San Juan, PR.	\$ 5.58
Carey, Diana	6/15/2017	Dinner for D. Carey, A. Calimano-Colon in San Juan, PR.	\$ 46.44
Doyle, John	6/15/2017	Dinner for J. Doyle, C. Theocharidis in San Juan, PR.	\$ 54.73
Doyle, John	6/15/2017	Lunch in San Juan, PR.	\$ 13.88
Hurley, Timothy	6/15/2017	Dinner for T. Hurley, C. Young in San Juan, PR.	\$ 77.39
Kelley, Michael	6/15/2017	Breakfast in San Juan, PR.	\$ 19.38
Kennedy, Cade	6/15/2017	Dinner for C. Kennedy, A. Singh in San Juan, PR.	\$ 111.43
Lew, Matt	6/15/2017	Breakfast in San Juan, PR.	\$ 16.00
Lew, Matt	6/15/2017	Dinner in San Juan, PR.	\$ 46.14
		Lunch for P. Nguyen, A. Calimano-Colon, P. Gil Diaz, M. Lew, M. Quails, H. Martinez-Figueras, D. Carey, Y. Akoto, Y. Badr, M. Kelley, C. Kennedy, C. Young, T. Hurley, T. Werley, J. Wheelock, D. Saran in San	
Nguyen, Phuong	6/15/2017	Juan, PR.	\$ 298.22
		Dinner for P. Nguyen, Y. Akoto, Y. Badr, E. O'Neal, M. Kelley in San	
Nguyen, Phuong	6/15/2017	Juan, PR.	\$ 296.69
O'Neal, Emma	6/15/2017	Lunch in San Juan, PR.	\$ 11.48
Pizzo, Chris	6/15/2017	Dinner in San Juan, PR.	\$ 30.00
Singh, Amit	6/15/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/15/2017	Lunch in San Juan, PR.	\$ 8.25
Werley, Trey	6/15/2017	Dinner in San Juan, PR with Y. Akoto	\$ 54.95
Wheelock, John	6/15/2017	Dinner in San Juan, PR.	\$ 43.12
Badr, Yasmin	6/16/2017	Dinner for Y. Badr, Y. Akoto in San Juan, PR.	\$ 70.00
Badr, Yasmin	6/16/2017	Dinner while traveling home from San Juan, PR	\$ 8.37
Hurley, Timothy	6/16/2017	Lunch in San Juan, PR.	\$ 6.68
Kelley, Michael	6/16/2017	Lunch in San Juan, PR.	\$ 17.73
Kennedy, Cade	6/16/2017	Breakfast while traveling from San Juan, PR	\$ 7.07
Lew, Matt	6/16/2017	Breakfast in San Juan, PR.	\$ 12.83
Nguyen, Phuong	6/16/2017	Breakfast in San Juan, PR with E. O'Neal	\$ 26.89
Nguyen, Phuong	6/16/2017	Lunch with E. O'Neal in San Juan, PR	\$ 31.75
Nguyen, Phuong	6/16/2017	Breakfast in San Juan, PR	\$ 2.49
Pereira, Ravin	6/16/2017	Breakfast while traveling from San Juan, PR	\$ 2.44
Saran, Daljeet	6/16/2017	Lunch while traveling from San Juan, PR.	\$ 7.00
Saran, Daljeet	6/16/2017	Breakfast while traveling from San Juan, PR	\$ 7.00
Singh, Amit	6/16/2017	Lunch in San Juan, PR.	\$ 21.98
Werley, Trey	6/16/2017	Dinner in San Juan, PR with Y. Akoto	\$ 61.89
Wheelock, John	6/16/2017	Breakfast in San Juan, PR.	\$ 2.00
Young, Chris	6/16/2017	Dinner in San Juan, PR.	\$ 14.44
Young, Chris	6/16/2017	Lunch for C. Young, Y. Badr, T. Werley, Y. Akoto in San Juan, PR.	\$ 72.11

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Wheelock, John	6/17/2017	Dinner in San Juan, PR.	\$ 23.74
Werley, Trey	6/18/2017	Dinner in San Juan, PR.	\$ 16.02
Akoto, Yolanda	6/19/2017	Dinner in San Juan, PR.	\$ 41.85
Blair, Kirk	6/19/2017	Breakfast in San Juan, PR.	\$ 16.00
Blair, Kirk	6/19/2017	Lunch in San Juan, PR.	\$ 6.69
		Dinner for A. Calimano-Colon, R. Pereira, C. Theocharidis, M. Quails, A.	
Calimano-Colon, Alberto	6/19/2017	Singh in San Juan, PR.	\$ 175.00
Calimano-Colon, Alberto	6/19/2017	Lunch for A. Calimano-Colon, K. Stover in San Juan, PR.	\$ 50.00
Carey, Diana	6/19/2017	Breakfast in San Juan, PR.	\$ 8.35
Carey, Diana	6/19/2017	Lunch in San Juan, PR.	\$ 18.57
Cortez, Berto	6/19/2017	Breakfast in San Juan, PR.	\$ 16.00
Cortez, Berto	6/19/2017	Lunch in San Juan, PR.	\$ 7.99
Hurley, Timothy	6/19/2017	Breakfast at Boston airport while traveling to San Juan, PR.	\$ 13.72
Hurley, Timothy	6/19/2017	Dinner for T. Hurley, J. Doyle, K. Blair, K. Stover in San Juan, PR.	\$ 92.17
Hurley, Timothy	6/19/2017	Lunch in San Juan, PR.	\$ 13.44
Kelley, Michael	6/19/2017	Breakfast at Miami airport while traveling to San Juan, PR.	\$ 14.56
Kelley, Michael	6/19/2017	Dinner in San Juan, PR.	\$ 27.61
Kelley, Michael	6/19/2017	Lunch with M. Gomez in San Juan, PR.	\$ 20.48
Kennedy, Cade	6/19/2017	Breakfast at Dallas airport while traveling to San Juan, PR.	\$ 11.91
Lew, Matt	6/19/2017	Breakfast at Dallas airport while traveling to San Juan, PR.	\$ 9.48
McCabe, Michael	6/19/2017	Breakfast in San Juan, PR.	\$ 16.00
McCabe, Michael	6/19/2017	Breakfast in San Juan, PR.	\$ 16.00
Nguyen, Phuong	6/19/2017	Dinner for P. Nguyen, E. O'Neal, Y. Badr, D. Carey in San Juan, PR.	\$ 188.33
O'Neal, Emma	6/19/2017	Lunch in San Juan, PR.	\$ 20.00
Pereira, Ravin	6/19/2017	Dinner in San Juan, PR.	\$ 25.13
Pereira, Ravin	6/19/2017	Lunch in San Juan, PR.	\$ 20.00
Quails, Mike	6/19/2017	Breakfast at Orlando airport while traveling to San Juan, PR..	\$ 11.17
Quails, Mike	6/19/2017	Breakfast in San Juan, PR.	\$ 16.00
Saran, Daljeet	6/19/2017	Dinner in San Juan, PR.	\$ 35.38
Saran, Daljeet	6/19/2017	Lunch in San Juan, PR.	\$ 15.11
Singh, Amit	6/19/2017	Breakfast at Dallas airport while traveling to San Juan, PR.	\$ 10.70
Stover, Kate	6/19/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/19/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/19/2017	Breakfast at Boston airport while traveling to San Juan, PR.	\$ 13.91
Theocharidis, Costas	6/19/2017	Lunch in San Juan, PR.	\$ 10.42
Werley, Trey	6/19/2017	Breakfast in San Juan, PR.	\$ 9.92
Werley, Trey	6/19/2017	Dinner in San Juan, PR.	\$ 30.65
Werley, Trey	6/19/2017	Lunch while traveling to San Juan, PR.	\$ 6.88
Wheelock, John	6/19/2017	Breakfast at Washington, DC airport while traveling to San Juan, PR.	\$ 18.78
Wheelock, John	6/19/2017	Lunch in San Juan, PR.	\$ 13.59
Wheelock, John	6/19/2017	Dinner in San Juan, PR.	\$ 35.00
Badr, Yasmin	6/20/2017	Dinner for Y. Badr, D. Carey, Y. Akoto, P. Nguyen in San Juan, PR.	\$ 150.11
		Lunch for Y. Badr, J. Wheelock, T. Werley, D. Saran, Y. Akoto, D. Carey,	
Badr, Yasmin	6/20/2017	R. Ferraro in San Juan, PR.	\$ 128.47
Blair, Kirk	6/20/2017	Breakfast in San Juan, PR.	\$ 16.00
Cortez, Berto	6/20/2017	Breakfast in San Juan, PR.	\$ 17.00
Cortez, Berto	6/20/2017	Lunch for B. Cortez, M. Lew in San Juan, PR.	\$ 37.33
Doyle, John	6/20/2017	Breakfast in San Juan, PR.	\$ 16.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Harris, Andy	6/20/2017	Breakfast in San Juan, PR with F. Castillo.	\$ 32.62
Hurley, Timothy	6/20/2017	Dinner for T. Hurley, P. Nguyen, J. Doyle, C. Young, K. Blair in San Juan, PR.	\$ 114.89
Hurley, Timothy	6/20/2017	Dinner in San Juan, PR.	\$ 21.14
Kelley, Michael	6/20/2017	Breakfast in San Juan, PR.	\$ 13.50
Kelley, Michael	6/20/2017	Dinner in San Juan, PR.	\$ 19.09
Kelley, Michael	6/20/2017	Lunch in San Juan, PR.	\$ 19.46
Kennedy, Cade	6/20/2017	Dinner for C. Kennedy, B. Cortez, M. Lew, M. Kelley, V. Valencia in San Juan, PR.	\$ 89.93
McCabe, Michael	6/20/2017	Lunch in San Juan, PR.	\$ 6.85
McCabe, Michael	6/20/2017	Dinner in San Juan, PR.	\$ 35.49
O'Neal, Emma	6/20/2017	Dinner for E. O'Neal, A. Singh, J. Gabb, C. Pizzo in San Juan, PR.	\$ 192.79
O'Neal, Emma	6/20/2017	Lunch for E. O'Neal, A. Singh, J.s Gabb, C. Pizzo in San Juan, PR.	\$ 55.75
Pereira, Ravin	6/20/2017	Breakfast in San Juan, PR.	\$ 3.52
Pereira, Ravin	6/20/2017	Lunch in San Juan, PR.	\$ 11.09
Pizzo, Chris	6/20/2017	Breakfast at Tampa airport while traveling to San Juan, PR..	\$ 11.19
Quails, Mike	6/20/2017	Breakfast in San Juan, PR.	\$ 19.00
Saran, Daljeet	6/20/2017	Breakfast at Newark airport while traveling to San Juan, PR.	\$ 8.59
Saran, Daljeet	6/20/2017	Dinner in San Juan, PR.	\$ 39.26
Stover, Kate	6/20/2017	Breakfast in San Juan, PR.	\$ 18.00
Stover, Kate	6/20/2017	Lunch for K. Stover, T. Hurley, K. Blair, P. Nguyen, M. Lew, C. Kennedy, A. Calimano-Colon, M. Quails in San Juan, PR.	\$ 163.32
Theocharidis, Costas	6/20/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/20/2017	Lunch in San Juan, PR.	\$ 9.98
Werley, Trey	6/20/2017	Breakfast in San Juan, PR.	\$ 9.92
Werley, Trey	6/20/2017	Dinner for T. Werley, J. Wheelock in San Juan, PR.	\$ 98.97
Wheelock, John	6/20/2017	Dinner in San Juan, PR.	\$ 31.23
Akoto, Yolanda	6/21/2017	Lunch for Y. Akoto, D. Carey, Y. Badr, T. Werley, D. Saran in San Juan, PR.	\$ 145.11
Blair, Kirk	6/21/2017	Breakfast in San Juan, PR.	\$ 16.00
Calimano-Colon, Alberto	6/21/2017	Dinner in San Juan, PR.	\$ 43.40
Cortez, Berto	6/21/2017	Breakfast in San Juan, PR.	\$ 16.00
Cortez, Berto	6/21/2017	Dinner for B. Cortez, J. Doyle, A. Singh, K. Stover, E. O'Neal in San Juan, PR.	\$ 63.00
Cortez, Berto	6/21/2017	Lunch for B. Cortez, C. Kennedy in San Juan, PR.	\$ 29.00
Doyle, John	6/21/2017	Breakfast in San Juan, PR.	\$ 16.00
Harris, Andy	6/21/2017	Lunch for A. Harris, S. Tover in San Juan, PR.	\$ 53.57
Harris, Andy	6/21/2017	Breakfast in San Juan, PR.	\$ 7.02
Hurley, Timothy	6/21/2017	Lunch in San Juan, PR.	\$ 8.34
Kelley, Michael	6/21/2017	Breakfast in San Juan, PR.	\$ 11.48
Kelley, Michael	6/21/2017	Lunch with E. O'Neal in San Juan, PR.	\$ 20.00
Kennedy, Cade	6/21/2017	Dinner in San Juan, PR.	\$ 46.56
Lew, Matt	6/21/2017	Dinner in San Juan, PR.	\$ 40.95
Nguyen, Phuong	6/21/2017	Dinner for P. Nguyen, E. O'Neal, D. Carey, Y. Badr, Y. Akoto in San Juan, PR.	\$ 179.97
Nguyen, Phuong	6/21/2017	Lunch for P. Nguyen, K. Blair, M. Quails, A. Calimano-Colon, M. Lew in San Juan, PR.	\$ 59.21
Pereira, Ravin	6/21/2017	Lunch in San Juan, PR.	\$ 15.06
Pizzo, Chris	6/21/2017	Dinner in San Juan, PR.	\$ 35.79

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Pizzo, Chris	6/21/2017	Lunch in San Juan, PR.	\$ 7.68
Quails, Mike	6/21/2017	Breakfast in San Juan, PR.	\$ 18.00
Steinway, Jon	6/21/2017	Breakfast in San Juan, PR.	\$ 16.00
Steinway, Jon	6/21/2017	Dinner in San Juan, PR.	\$ 34.66
Steinway, Jon	6/21/2017	Lunch in San Juan, PR.	\$ 15.17
Theocharidis, Costas	6/21/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/21/2017	Lunch for C. Theocharidis, R. Pereira, J. Velez in San Juan, PR.	\$ 36.80
Theocharidis, Costas	6/21/2017	Lunch in San Juan, PR.	\$ 5.69
Wheelock, John	6/21/2017	Dinner for J. Wheelock, D. Saran, T. Werley in San Juan, PR.	\$ 105.00
Badr, Yasmin	6/22/2017	Dinner in San Juan, PR.	\$ 27.90
Badr, Yasmin	6/22/2017	Lunch for Y. Badr, Y. Akoto, D. Carey, K. Stover, A. Harrs, P. Nguyen, J. Steinway, M. Lew, A. Calimano-Colon in San Juan, PR.	\$ 153.59
Carey, Diana	6/22/2017	Dinner in San Juan, PR.	\$ 11.09
Cortez, Berto	6/22/2017	Breakfast in San Juan, PR.	\$ 16.00
Cortez, Berto	6/22/2017	Lunch for B. Cortez, C. Pizzo, J. Gabb, C. Kennedy, A. Singh, E. O'Neal in San Juan, PR.	\$ 150.97
Cortez, Berto	6/22/2017	Dinner for B. Cortez, M. Lew, C. Kennedy in San Juan, PR	\$ 69.41
Doyle, John	6/22/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/22/2017	Dinner for J. Doyle, T. Hurley, C. Young, A. Singh in San Juan, PR.	\$ 160.00
Harris, Andy	6/22/2017	Breakfast for A. Harris, T. Hurley, K. Blair in San Juan, PR	\$ 25.99
Hurley, Timothy	6/22/2017	Breakfast in San Juan, PR.	\$ 3.46
Hurley, Timothy	6/22/2017	Dinner in San Juan, PR.	\$ 21.57
Kelley, Michael	6/22/2017	Breakfast in San Juan, PR.	\$ 6.07
Pereira, Ravin	6/22/2017	Breakfast in San Juan, PR.	\$ 6.73
Pereira, Ravin	6/22/2017	Lunch in San Juan, PR.	\$ 20.00
Pereira, Ravin	6/22/2017	Dinner while traveling from San Juan, PR	\$ 6.73
Quails, Mike	6/22/2017	Breakfast in San Juan, PR.	\$ 18.00
Steinway, Jon	6/22/2017	Breakfast in San Juan, PR.	\$ 16.00
Steinway, Jon	6/22/2017	Dinner for J. Steinway, K. Stover, P. Nguyen in San Juan, PR.	\$ 124.40
Stover, Kate	6/22/2017	Breakfast in San Juan, PR.	\$ 18.00
Theocharidis, Costas	6/22/2017	Dinner in San Juan, PR.	\$ 25.24
Theocharidis, Costas	6/22/2017	Lunch in San Juan, PR.	\$ 18.73
Werley, Trey	6/22/2017	Dinner in San Juan, PR.	\$ 10.82
Werley, Trey	6/22/2017	Dinner while traveling home from San Juan, PR	\$ 10.82
Wheelock, John	6/22/2017	Breakfast in San Juan, PR.	\$ 15.42
Wheelock, John	6/22/2017	Lunch in San Juan, PR including T. Werley, D. Saran, R. Ferraro, Y. Badr, C. Young	\$ 60.51
Cortez, Berto	6/23/2017	Dinner for R. Cortez, M. Lew, C. Kennedy in San Juan, PR	\$ 66.00
Doyle, John	6/23/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/23/2017	Lunch in San Juan, PR.	\$ 15.00
Hurley, Timothy	6/23/2017	Breakfast in San Juan, PR.	\$ 15.00
Hurley, Timothy	6/23/2017	Lunch in San Juan, PR.	\$ 19.66
Kelley, Michael	6/23/2017	Breakfast in San Juan, PR.	\$ 4.38
Kennedy, Cade	6/23/2017	Lunch in San Juan, PR.	\$ 9.99
Lew, Matt	6/23/2017	Breakfast in San Juan, PR.	\$ 12.83
Nguyen, Phuong	6/23/2017	Breakfast in San Juan, PR.	\$ 17.97
Nguyen, Phuong	6/23/2017	Dinner in San Juan, PR.	\$ 23.96
Nguyen, Phuong	6/23/2017	Lunch in San Juan, PR.	\$ 17.48
Nguyen, Phuong	6/23/2017	Breakfast in San Juan, PR.	\$ 16.76



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Saran, Daljeet	6/23/2017	Lunch while traveling from San Juan, PR.	\$ 7.00
Saran, Daljeet	6/23/2017	Breakfast while traveling from San Juan, PR	\$ 7.00
Steinway, Jon	6/23/2017	Breakfast in San Juan, PR.	\$ 16.00
Steinway, Jon	6/23/2017	Dinner while traveling from San Juan, PR.	\$ 10.58
Steinway, Jon	6/23/2017	Lunch in San Juan, PR.	\$ 12.65
Steinway, Jon	6/23/2017	Lunch while traveling from San Juan, PR.	\$ 12.65
Stover, Kate	6/23/2017	Breakfast in San Juan, PR.	\$ 10.04
Stover, Kate	6/23/2017	Lunch in San Juan, PR.	\$ 16.61
Kelley, Michael	6/24/2017	Dinner in San Juan, PR.	\$ 11.40
Quails, Mike	6/24/2017	Dinner for M. Quails, V. Valencia in San Juan, PR.	\$ 58.67
Kim, Nancy Hyunmi	6/25/2017	Breakfast in San Juan, PR.	\$ 16.00
Soran, Vlad	6/25/2017	Dinner in San Juan, PR.	\$ 11.33
Sundaram, Swami	6/25/2017	Dinner in San Juan, PR.	\$ 25.19
Sundaram, Swami	6/25/2017	Lunch in San Juan, PR.	\$ 20.00
Young, Chris	6/25/2017	Breakfast in San Juan, PR.	\$ 15.37
Akoto, Yolanda	6/26/2017	Dinner for Y. Akoto, Y. Badr, E. O'Neal in San Juan, PR.	\$ 115.86
Badr, Yasmin	6/26/2017	Breakfast in San Juan, PR.	\$ 6.90
Badr, Yasmin	6/26/2017	Lunch in San Juan, PR.	\$ 20.00
Calimano-Colon, Alberto	6/26/2017	Lunch in San Juan, PR.	\$ 20.00
Cortez, Berto	6/26/2017	Breakfast in San Juan, PR.	\$ 16.00
Cortez, Berto	6/26/2017	Lunch in San Juan, PR with C. Kennedy, C. Pizzo, J. Velez, E. O'Neal	\$ 25.72
Doyle, John	6/26/2017	Breakfast at Boston airport while traveling to San Juan, PR.	\$ 15.56
Doyle, John	6/26/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/26/2017	Dinner in San Juan, PR.	\$ 42.86
Hurley, Timothy	6/26/2017	Breakfast at Newark airport while traveling to San Juan, PR.	\$ 14.83
Hurley, Timothy	6/26/2017	Dinner in San Juan, PR.	\$ 12.42
Hurley, Timothy	6/26/2017	Lunch in San Juan, PR.	\$ 4.46
Kelley, Michael	6/26/2017	Breakfast in San Juan, PR.	\$ 18.44
Kelley, Michael	6/26/2017	Dinner in San Juan, PR.	\$ 34.87
Kelley, Michael	6/26/2017	Lunch in San Juan, PR.	\$ 13.38
Kennedy, Cade	6/26/2017	Breakfast in San Juan, PR.	\$ 8.00
Kennedy, Cade	6/26/2017	Dinner in San Juan, PR.	\$ 35.49
Kennedy, Cade	6/26/2017	Lunch in San Juan, PR.	\$ 8.99
Kim, Nancy Hyunmi	6/26/2017	Breakfast in San Juan, PR.	\$ 16.00
Lew, Matt	6/26/2017	Breakfast in San Juan, PR.	\$ 16.00
		Dinner in San Juan, PR with V. Soran, M. Quails, S. Sundaram, N. Hyunmi Kim, A. Calimano-Colon in San Juan, PR.	\$ 175.00
McLean, John	6/26/2017		\$ 35.00
Pereira, Ravin	6/26/2017	Dinner in San Juan, PR.	\$ 11.19
Pizzo, Chris	6/26/2017	Breakfast at Tampa airport while traveling to San Juan, PR..	\$ 11.19
		Lunch for M. Quails, N. Hyunmi Kim, V. Soran, J. McLean, S. Sundaram	
Quails, Mike	6/26/2017	in San Juan, PR.	\$ 150.00
Saran, Daljeet	6/26/2017	Dinner in San Juan, PR.	\$ 20.62
Saran, Daljeet	6/26/2017	Breakfast while traveling to San Juan, PR	\$ 2.44
Steinway, Jon	6/26/2017	Breakfast in San Juan, PR.	\$ 16.00
Steinway, Jon	6/26/2017	Dinner in San Juan, PR.	\$ 28.53
Stover, Kate	6/26/2017	Breakfast in San Juan, PR.	\$ 16.00
		Dinner for K. Stover, P. Nguyen, T. Hurley, B. Cortez, M. Lew, J. Doyle	
Stover, Kate	6/26/2017	in San Juan, PR.	\$ 193.31
Theocharidis, Costas	6/26/2017	Breakfast at Boston airport while traveling to San Juan, PR.	\$ 13.91



**Deloitte Financial Advisory Services LLP**

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***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Theocharidis, Costas	6/26/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/26/2017	Lunch in San Juan, PR.	\$ 10.98
Theocharidis, Costas	6/26/2017	Dinner for R. Pereira, C. Theocharidis in San Juan, PR.	\$ 115.35
Werley, Trey	6/26/2017	Breakfast in San Juan, PR.	\$ 6.49
Akoto, Yolanda	6/27/2017	Lunch for Y. Akoto, D. Carey in San Juan, PR.	\$ 34.68
Carey, Diana	6/27/2017	Breakfast in San Juan, PR.	\$ 8.35
		Dinner for D. Carey, Y. Akoto, Y. Badr, P. Nguyen, K. Stover, T. Hurley in	
Carey, Diana	6/27/2017	San Juan, PR.	\$ 133.50
Cortez, Berto	6/27/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/27/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/27/2017	Lunch in San Juan, PR.	\$ 13.88
Doyle, John	6/27/2017	Dinner in San Juan, PR.	\$ 43.00
Hurley, Timothy	6/27/2017	Breakfast in San Juan, PR.	\$ 15.00
Kelley, Michael	6/27/2017	Dinner for M. Kelley, M. Lew in San Juan, PR.	\$ 40.00
Kelley, Michael	6/27/2017	Lunch in San Juan, PR.	\$ 7.99
Kim, Nancy Hyunmi	6/27/2017	Breakfast in San Juan, PR.	\$ 16.00
		Dinner for N. Hyunmi Kim, V. Soran, A. Calimano-Colon, S. Sundaram,	
Kim, Nancy Hyunmi	6/27/2017	M. Quails in San Juan, PR.	\$ 17.00
		Lunch for N. Hyunmi Kim, V. Soran, A. Calimano-Colon, S. Sundaram,	
Kim, Nancy Hyunmi	6/27/2017	M. Quails in San Juan, PR.	\$ 135.01
Lew, Matt	6/27/2017	Breakfast in San Juan, PR.	\$ 16.00
		Dinner for P. Nguyen, K. Stover, D. Carey, Y. Akoto, Y. Badr, T. Hurley in	
Nguyen, Phuong	6/27/2017	San Juan, PR.	\$ 111.98
Nguyen, Phuong	6/27/2017	Lunch in San Juan, PR.	\$ 7.87
O'Neal, Emma	6/27/2017	Lunch in San Juan, PR.	\$ 9.81
Pereira, Ravin	6/27/2017	Dinner for R. Pereira, C. Theocharidis in San Juan, PR.	\$ 87.59
Pereira, Ravin	6/27/2017	Lunch in San Juan, PR.	\$ 2.99
Pizzo, Chris	6/27/2017	Breakfast in San Juan, PR with J. Doyle, A. Singh	\$ 29.16
		Dinner for M. Quails, V. Soran, A. Singh, N. Hyunmi Kim, A. Calimano-	
Quails, Mike	6/27/2017	Colon, J. McLean, S. Sundaram in San Juan, PR.	\$ 247.39
Saran, Daljeet	6/27/2017	Lunch in San Juan, PR.	\$ 6.90
Steinway, Jon	6/27/2017	Breakfast at Newark airport while traveling to San Juan, PR.	\$ 2.99
Steinway, Jon	6/27/2017	Breakfast in San Juan, PR.	\$ 16.00
Stover, Kate	6/27/2017	Breakfast in San Juan, PR.	\$ 16.00
Theocharidis, Costas	6/27/2017	Breakfast in San Juan, PR.	\$ 16.00
		Lunch for C. Theocharidis, R. Pereira, J. Velez, V. Valencia in San Juan,	
Theocharidis, Costas	6/27/2017	PR.	\$ 60.00
Werley, Trey	6/27/2017	Dinner in San Juan, PR.	\$ 20.84
Werley, Trey	6/27/2017	Lunch in San Juan, PR.	\$ 6.90
Wheelock, John	6/27/2017	Breakfast in San Juan, PR.	\$ 17.02
Wheelock, John	6/27/2017	Dinner in San Juan, PR.	\$ 28.30
Wheelock, John	6/27/2017	Lunch in San Juan, PR.	\$ 16.48
Badr, Yasmin	6/28/2017	Lunch for Y. Badr, D. Saran, Y. Akoto in San Juan, PR.	\$ 73.56
Calimano-Colon, Alberto	6/28/2017	Lunch for A. Calimano-Colon, M. Quails in San Juan, PR.	\$ 25.98
Calimano-Colon, Alberto	6/28/2017	Lunch in San Juan, PR.	\$ 12.38
Carey, Diana	6/28/2017	Lunch in San Juan, PR.	\$ 10.30
Cortez, Berto	6/28/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/28/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/28/2017	Lunch in San Juan, PR.	\$ 14.33

**Deloitte Financial Advisory Services LLP**

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**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Kelley, Michael	6/28/2017	Lunch in San Juan, PR.	\$ 10.75
		Lunch for C. Kennedy, M. Lew, B. Cortez, C. Vazquez, J. Gotos in San	
Kennedy, Cade	6/28/2017	Juan, PR.	\$ 139.47
Kennedy, Cade	6/28/2017	Dinner in San Juan, PR.	\$ 45.85
Kim, Nancy Hyunmi	6/28/2017	Breakfast in San Juan, PR.	\$ 16.00
		Lunch N. Hyunmi Kim, V. Soran, M. Quails, S. Sundaram, A. Calimano-	
Kim, Nancy Hyunmi	6/28/2017	Colon in San Juan, PR.	\$ 64.27
Klingler, Maureen	6/28/2017	Breakfast at Washington, DC airport while traveling to San Juan, PR.	\$ 8.35
Lew, Matt	6/28/2017	Breakfast in San Juan, PR.	\$ 16.00
McLean, John	6/28/2017	Dinner in San Juan, PR.	\$ 10.28
Nguyen, Phuong	6/28/2017	Lunch in San Juan, PR.	\$ 15.00
Pereira, Ravin	6/28/2017	Lunch in San Juan, PR.	\$ 14.63
Pereira, Ravin	6/28/2017	Lunch in San Juan, PR with C. Theocharidis, J. Velez, V. Valencia	\$ 32.45
Quails, Mike	6/28/2017	Breakfast in San Juan, PR.	\$ 19.00
Saran, Daljeet	6/28/2017	Dinner in San Juan, PR.	\$ 35.00
Stover, Kate	6/28/2017	Breakfast in San Juan, PR.	\$ 16.00
Sundaram, Swami	6/28/2017	Lunch for S. Sundaram, J. McLean, M. Quails in San Juan, PR.	\$ 27.36
Sundaram, Swami	6/28/2017	Dinner in San Juan, PR.	\$ 30.88
Theocharidis, Costas	6/28/2017	Breakfast in San Juan, PR.	\$ 16.00
		Lunch for C. Theocharidis, R. Pereira, V. Valencia, J. Velez in San Juan,	
Theocharidis, Costas	6/28/2017	PR.	\$ 10.67
Theocharidis, Costas	6/28/2017	Lunch in San Juan, PR.	\$ 13.38
		Dinner for V. Valencia, J. Velez, R. Pereira, C. Theocharidis in San Juan,	
Valencia, Veronica	6/28/2017	PR.	\$ 95.50
Vazquez-Rivera, Jose	6/28/2017	Lunch for J. Vazquez-Rivera, J. Doyle in San Juan, PR.	\$ 36.00
Wheelock, John	6/28/2017	Dinner in San Juan, PR.	\$ 19.57
Badr, Yasmin	6/29/2017	Dinner in San Juan, PR.	\$ 9.12
		Lunch for A. Calimano-Colon, T. Hurley, M. Quails, N. Hyunmi Kim in	
Calimano-Colon, Alberto	6/29/2017	San Juan, PR.	\$ 76.00
Calimano-Colon, Alberto	6/29/2017	Lunch in San Juan, PR.	\$ 21.00
Cortez, Berto	6/29/2017	Lunch in San Juan, PR.	\$ 4.55
		Dinner for B. Cortez, E. O'Neal, Y. Akoto, P. Nguyen, A. Calimano-Colon,	
		J. Gabb, C. Pizzo, J. Doyle, T. Hurley, K. Stover, T. Wheeler, M. Lew in	
Cortez, Berto	6/29/2017	San Juan, PR.	\$ 420.00
Doyle, John	6/29/2017	Breakfast in San Juan, PR.	\$ 16.00
Doyle, John	6/29/2017	Lunch with J. Vazquez in San Juan, PR	\$ 28.42
Hurley, Timothy	6/29/2017	Dinner in San Juan, PR.	\$ 10.81
Kelley, Michael	6/29/2017	Lunch for M. Kelley, C. Kennedy in San Juan, PR.	\$ 40.00
Klingler, Maureen	6/29/2017	Lunch in San Juan, PR.	\$ 18.46
Lew, Matt	6/29/2017	Breakfast in San Juan, PR.	\$ 16.00
Lew, Matt	6/29/2017	Lunch in San Juan, PR.	\$ 15.00
McLean, John	6/29/2017	Lunch in San Juan, PR.	\$ 8.92
Nguyen, Phuong	6/29/2017	Lunch in San Juan, PR.	\$ 12.00
O'Neal, Emma	6/29/2017	Dinner for E. O'Neal, P. Nguyen in San Juan, PR.	\$ 81.41
Pereira, Ravin	6/29/2017	Lunch in San Juan, PR.	\$ 7.81
Quails, Mike	6/29/2017	Dinner in San Juan, PR.	\$ 12.21
Quails, Mike	6/29/2017	Breakfast in San Juan, PR.	\$ 18.00
Soran, Vlad	6/29/2017	Dinner in San Juan, PR.	\$ 38.60

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EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY

FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Steinway, Jon	6/29/2017	Breakfast in San Juan, PR.	\$ 16.00
Steinway, Jon	6/29/2017	Lunch in San Juan, PR.	\$ 9.41
Stover, Kate	6/29/2017	Breakfast in San Juan, PR.	\$ 8.26
Stover, Kate	6/29/2017	Dinner in San Juan, PR.	\$ 42.70
Sundaram, Swami	6/29/2017	Lunch in San Juan, PR.	\$ 20.00
Theocharidis, Costas	6/29/2017	Dinner in San Juan, PR.	\$ 44.21
Theocharidis, Costas	6/29/2017	Lunch for C. Theocharidis, V. Valencia, R. Pereira in San Juan, PR.	\$ 83.59
Werley, Trey	6/29/2017	Dinner in San Juan, PR.	\$ 11.14
		Lunch for J. Wheelock, T. Werley, D. Saran, Y. Badr, R. Ferraro, D. Carey	
Wheelock, John	6/29/2017	in San Juan, PR.	\$ 120.00
		Dinner for C. Young, D. Collins, R. Ferraro, Y. Badr, J. Wheelock in San	
Young, Chris	6/29/2017	Juan, PR.	\$ 45.45
Badr, Yasmin	6/30/2017	Lunch while traveling from San Juan, PR.	\$ 20.00
Carey, Diana	6/30/2017	Dinner in San Juan, PR.	\$ 10.02
Carey, Diana	6/30/2017	Lunch for D. Carey, Y. Badr, D. Saran, R. Ferraro in San Juan, PR.	\$ 41.42
Kelley, Michael	6/30/2017	Lunch in San Juan, PR.	\$ 16.49
Kim, Nancy Hyunmi	6/30/2017	Dinner in San Juan, PR.	\$ 14.18
Lew, Matt	6/30/2017	Breakfast in San Juan, PR.	\$ 12.83
McLean, John	6/30/2017	Breakfast in San Juan, PR.	\$ 10.14
Nguyen, Phuong	6/30/2017	Breakfast in San Juan, PR.	\$ 18.52
Nguyen, Phuong	6/30/2017	Lunch with E. O'Neal in San Juan, PR.	\$ 21.71
O'Neal, Emma	6/30/2017	Lunch in San Juan, PR.	\$ 20.00
Quails, Mike	6/30/2017	Breakfast in San Juan, PR.	\$ 18.00
Saran, Daljeet	6/30/2017	Breakfast for D. Saran, J. Wheelock, R. Ferraro in San Juan, PR.	\$ 12.61
Stover, Kate	6/30/2017	Breakfast in San Juan, PR.	\$ 5.76
Stover, Kate	6/30/2017	Dinner in San Juan, PR.	\$ 24.77
Stover, Kate	6/30/2017	Lunch in San Juan, PR.	\$ 16.61
Vij, Aman	6/30/2017	Breakfast in San Juan, PR.	\$ 16.00
Wheelock, John	6/30/2017	Dinner in San Juan, PR.	\$ 37.60
Wheelock, John	6/30/2017	Lunch in San Juan, PR.	\$ 20.00
Young, Chris	6/30/2017	Dinner in San Juan, PR.	\$ 21.97
<b>Meals - Travel Total</b>			<b>\$ 19,810.22</b>

**Mileage**

Professional	Date	Description	Total Amount
Cortez, Berto	6/2/2017	Mileage from airport to home in Dallas, TX - 25 miles.	\$ 13.38
Quails, Mike	6/2/2017	Mileage from MCO airport to home in Orlando, FL - 11 miles.	\$ 5.89
Quails, Mike	6/5/2017	Mileage from home to MCO airport in Orlando, FL - 11 miles.	\$ 5.89
Quails, Mike	6/9/2017	Mileage from MCO airport to home in Orlando, FL - 11 miles.	\$ 5.89
McCabe, Michael	6/11/2017	Mileage from Bronxville, NY to Newark, NY - 32 miles.	\$ 17.12
McCabe, Michael	6/11/2017	Mileage from Newark, NY to Bronxville - 32 miles.	\$ 17.12
McCabe, Michael	6/11/2017	Mileage from Bronxville, NY to Newark, NY - 32 miles.	\$ 17.12
Cortez, Berto	6/26/2017	Mileage from home to airport in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	6/29/2017	Mileage from airport to home in Dallas, TX - 25 miles.	\$ 13.38
McLean, John	6/29/2017	Mileage from home to airport in Rhode Island - 46 miles.	\$ 24.61
<b>Mileage Total</b>			<b>\$ 133.78</b>

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EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY

FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
<b>Office Supplies &amp; Stationery</b>			
Professional	Date	Description	Total Amount
Quails, Mike	6/6/2017	Office supplies for engagement team	\$ 60.08
Nguyen, Phuong	6/28/2017	Office supplies for engagement team	\$ 20.03
<b>Office Supplies &amp; Stationery Total</b>			<b>\$ 80.11</b>

**Parking**

Professional	Date	Description	Total Amount
Diaz Hernandez, Miguel	6/1/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.75
Kennedy, Cade	6/1/2017	Airport parking in Dallas, TX - 3 days.	\$ 72.00
McCabe, Michael	6/1/2017	Airport parking in Newark, NJ - 2 days.	\$ 78.00
Velez, Juan	6/1/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 4.75
Cortez, Berto	6/2/2017	Airport parking in Dallas, TX - 4 days.	\$ 87.27
Harris, Andy	6/2/2017	Airport parking in Washington, DC - 3 days.	\$ 75.00
Pizzo, Chris	6/2/2017	Airport parking in Tampa, FL - 4 days.	\$ 72.00
Quails, Mike	6/2/2017	Airport parking in Orlando, FL - 4 days.	\$ 68.00
Gomez, Mildred	6/5/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.75
Gomez, Mildred	6/6/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 3.25
Gomez, Mildred	6/7/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.25
Velez, Juan	6/7/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 3.75
Gil Diaz, Pablo	6/8/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 10.00
Harris, Andy	6/8/2017	Airport parking in Washington, DC - 3 days.	\$ 75.00
Pizzo, Chris	6/9/2017	Airport parking in Tampa, FL - 5 days.	\$ 90.00
Quails, Mike	6/9/2017	Airport parking in Orlando, FL - 5 days.	\$ 85.00
Singh, Amit	6/9/2017	Airport parking in Dallas, TX - 4 days.	\$ 82.27
Vazquez-Rivera, Jose	6/9/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 3.25
Gil Diaz, Pablo	6/12/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 10.00
Gomez, Mildred	6/12/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 4.75
Vazquez-Rivera, Jose	6/12/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.25
Gil Diaz, Pablo	6/13/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.65
Gomez, Mildred	6/13/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 4.75
Vazquez-Rivera, Jose	6/13/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.25
Gil Diaz, Pablo	6/14/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.25
Gil Diaz, Pablo	6/15/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 10.10
Gil Diaz, Pablo	6/16/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 8.05
Kelley, Michael	6/16/2017	Airport parking in Miami, FL - 4 days.	\$ 85.00
Kennedy, Cade	6/16/2017	Airport parking in Dallas, TX - 4 days.	\$ 96.00
Pizzo, Chris	6/16/2017	Airport parking in Tampa, FL - 4 days.	\$ 72.00
Singh, Amit	6/16/2017	Airport parking in Dallas, TX - 5 days.	\$ 102.84
Gil Diaz, Pablo	6/19/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 8.75
Gil Diaz, Pablo	6/20/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 8.75
Vazquez-Rivera, Jose	6/20/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.75
Gil Diaz, Pablo	6/21/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.95
McCabe, Michael	6/21/2017	Airport parking in Newark, NJ - 3 days.	\$ 117.00
Vazquez-Rivera, Jose	6/21/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 3.25
Gil Diaz, Pablo	6/22/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.65
Vazquez-Rivera, Jose	6/22/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.25
Cortez, Berto	6/23/2017	Airport parking in Dallas, TX - 5 days.	\$ 102.84

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**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Gil Diaz, Pablo	6/23/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.65
Kennedy, Cade	6/23/2017	Airport parking in Dallas, TX - 5 days.	\$ 120.00
Martinez-Figueras, Hector	6/23/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 14.00
Pizzo, Chris	6/23/2017	Airport parking in Tampa, FL - 4 days.	\$ 72.00
Kelley, Michael	6/24/2017	Airport parking in Miami, FL - 5 days.	\$ 102.00
Gil Diaz, Pablo	6/26/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.65
Martinez-Figueras, Hector	6/26/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.65
Morla, Marcos	6/26/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.95
Vazquez-Rivera, Jose	6/26/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.25
Gil Diaz, Pablo	6/27/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.65
Vazquez-Rivera, Jose	6/27/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.75
Vazquez-Rivera, Jose	6/27/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 3.25
Gil Diaz, Pablo	6/28/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 9.40
Morla, Marcos	6/28/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 8.05
Vazquez-Rivera, Jose	6/28/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 6.75
Cortez, Berto	6/29/2017	Airport parking in Dallas, TX - 4 days.	\$ 87.27
Gil Diaz, Pablo	6/29/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.95
McLean, John	6/29/2017	Airport parking in Warwick, RI - 5 days.	\$ 140.00
Morla, Marcos	6/29/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 8.05
Pizzo, Chris	6/29/2017	Airport parking in Tampa, FL - 4 days.	\$ 72.00
Vazquez-Rivera, Jose	6/29/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 7.25
Vij, Aman	6/29/2017	Airport parking in Washington, DC - 2 days.	\$ 34.00
Gil Diaz, Pablo	6/30/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 7.35
Morla, Marcos	6/30/2017	Daily parking for Puerto Rico project in San Juan, PR	\$ 5.95
<b>Parking Total</b>			<b>\$ 2,257.19</b>

**Telephone, Conference**

Professional	Date	Description	Total Amount
Kennedy, Cade	6/5/2017	Charge for Puerto Rico related conference call.	\$ 0.04
Cortez, Berto	6/7/2017	Charge for Puerto Rico related conference call.	\$ 2.89
Cortez, Berto	6/9/2017	Charge for Puerto Rico related conference call.	\$ 1.40
Cortez, Berto	6/11/2017	Charge for Puerto Rico related conference call.	\$ 2.07
Cortez, Berto	6/21/2017	Charge for Puerto Rico related conference call.	\$ 1.92
Cortez, Berto	6/21/2017	Charge for Puerto Rico related conference call.	\$ 0.36
<b>Telephone, Conference Total</b>			<b>\$ 8.68</b>

**Transportation**

Professional	Date	Description	Total Amount
Lew, Matt	6/1/2017	Taxi from OMB to Hacienda.	\$ 3.60
McCabe, Michael	6/1/2017	Taxi from OMB to San Juan, PR airport.	\$ 11.00
Calimano-Colon, Alberto	6/2/2017	Taxi from Arlington, VA airport to home.	\$ 53.44
Doyle, John	6/2/2017	Taxi from hotel to client site.	\$ 10.00
Hurley, Timothy	6/2/2017	Car service from Boston, MA airport to home.	\$ 91.00
Lew, Matt	6/2/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 10.88
O'Neal, Emma	6/2/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.69
O'Neal, Emma	6/2/2017	Taxi from New York, NY airport to home.	\$ 70.27
Saran, Daljeet	6/2/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Theocharidis, Costas	6/2/2017	Taxi from hotel to San Juan, PR airport.	\$ 10.15

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Werley, Trey	6/2/2017	Taxi from client site to hotel.	\$ 6.21
Wheelock, John	6/2/2017	Taxi from DDEC agency to hotel.	\$ 7.26
Wheelock, John	6/2/2017	Taxi from Fortaleza to DDEC agency.	\$ 11.00
Wheelock, John	6/2/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Nguyen, Phuong	6/3/2017	Taxi from New York, NY airport to home.	\$ 67.52
Saran, Daljeet	6/3/2017	Taxi from New York, NY airport to home.	\$ 93.58
Stover, Kate	6/3/2017	Taxi from Miami, FL airport to home.	\$ 18.94
Theocharidis, Costas	6/3/2017	Taxi from Boston, MA airport to home.	\$ 48.30
Kelley, Michael	6/4/2017	Taxi from San Juan, PR airport to client site.	\$ 30.00
Kelley, Michael	6/4/2017	Taxi from home to Miami, FL airport	\$ 41.19
Calimano-Colon, Alberto	6/5/2017	Taxi from home to Arlington, VA airport.	\$ 52.37
Carey, Diana	6/5/2017	Taxi from hotel to client site.	\$ 20.00
Cortez, Berto	6/5/2017	Taxi from home to Dallas, TX airport.	\$ 59.23
Doyle, John	6/5/2017	Taxi from San Juan, PR airport to client site	\$ 21.00
Hurley, Timothy	6/5/2017	Car service from home to Boston, MA airport.	\$ 91.00
Nguyen, Phuong	6/5/2017	Taxi from home to New York, NY airport.	\$ 56.25
Nguyen, Phuong	6/5/2017	Taxi from San Juan, PR airport to client site.	\$ 40.00
O'Neal, Emma	6/5/2017	Taxi from home to New York, NY Airport.	\$ 52.55
O'Neal, Emma	6/5/2017	Taxi from San Juan, PR airport to client site.	\$ 22.00
Pereira, Ravin	6/5/2017	Taxi from home to Newark, NJ airport.	\$ 9.95
Pereira, Ravin	6/5/2017	Taxi from home to Newark, NJ airport.	\$ 46.84
Pereira, Ravin	6/5/2017	Taxi from home to Newark, NJ airport.	\$ 10.00
Pereira, Ravin	6/5/2017	Taxi from San Juan, PR airport to client site.	\$ 25.00
Pizzo, Chris	6/5/2017	Taxi from San Juan, PR airport to client site	\$ 27.60
Quails, Mike	6/5/2017	Taxi from San Juan, PR airport to client site	\$ 28.00
Saran, Daljeet	6/5/2017	Taxi from home to Newark, NJ airport.	\$ 23.65
Saran, Daljeet	6/5/2017	Taxi from San Juan, PR airport to client site	\$ 23.00
Stover, Kate	6/5/2017	Taxi from home to Miami, FL airport.	\$ 17.09
Theocharidis, Costas	6/5/2017	Taxi from home to Boston, MA airport.	\$ 49.23
Theocharidis, Costas	6/5/2017	Taxi from San Juan, PR airport to client site	\$ 25.00
Werley, Trey	6/5/2017	Taxi from home to Arlington, VA airport.	\$ 14.15
Wheelock, John	6/5/2017	Taxi from San Juan, PR airport to client site.	\$ 23.00
Blair, Kirk	6/6/2017	Car service from home to Newark Airport.	\$ 93.29
Blair, Kirk	6/6/2017	Car service from San Juan, PR airport to hotel.	\$ 23.00
Blair, Kirk	6/6/2017	Taxi from New York, NY airport to home.	\$ 4.00
Cortez, Berto	6/6/2017	Taxi from San Juan, PR airport to client site.	\$ 25.00
Doyle, John	6/6/2017	Taxi from hotel to client site.	\$ 22.00
Hurley, Timothy	6/6/2017	Taxi from FAFAA agency to Hacienda.	\$ 9.33
Hurley, Timothy	6/6/2017	Taxi from Hacienda to FAFAA agency.	\$ 18.00
Lew, Matt	6/6/2017	Taxi from hotel to New York, NY airport.	\$ 64.42
Lew, Matt	6/6/2017	Taxi from San Juan, PR airport to client site	\$ 27.00
Saran, Daljeet	6/6/2017	Taxi from Calle del Cristo, San Juan to Fortaleza.	\$ 12.67
Saran, Daljeet	6/6/2017	Taxi from Fortaleza to Calle del Cristo, San Juan.	\$ 11.36
Saran, Daljeet	6/6/2017	Taxi from hotel to Fortaleza.	\$ 13.00
Singh, Amit	6/6/2017	Taxi from San Juan, PR airport to client site	\$ 30.00
Pizzo, Chris	6/7/2017	Taxi from Hacienda to OMB	\$ 4.60
Pizzo, Chris	6/7/2017	Taxi from OMB office to Hacienda.	\$ 6.07
Wheelock, John	6/7/2017	Taxi from hotel to Fortaleza.	\$ 12.00
Doyle, John	6/8/2017	Taxi from client site to San Juan, PR airport.	\$ 23.00



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Hurley, Timothy	6/8/2017	Car service from Boston, MA airport to home.	\$ 101.00
Hurley, Timothy	6/8/2017	Taxi from Hacienda to FAFAA agency.	\$ 5.25
Pereira, Ravin	6/8/2017	Taxi from Department of Education to San Juan, PR airport.	\$ 8.86
Quails, Mike	6/8/2017	Taxi from Hacienda to Fortaleza.	\$ 7.01
Saran, Daljeet	6/8/2017	Taxi from Fortaleza to AAFAP agency.	\$ 6.12
Saran, Daljeet	6/8/2017	Taxi from Sheraton hotel to Caribe Hilton hotel.	\$ 25.00
Theocharidis, Costas	6/8/2017	Taxi from client site to San Juan, PR airport.	\$ 9.33
Theocharidis, Costas	6/8/2017	Taxi from Department of Education agency to Hacienda	\$ 7.44
Theocharidis, Costas	6/8/2017	Taxi from Department of Education agency to Hacienda	\$ 6.95
Theocharidis, Costas	6/8/2017	Taxi from Hacienda to Department of Education	\$ 8.13
Theocharidis, Costas	6/8/2017	Taxi from Hacienda to Department of Education	\$ 8.89
Blair, Kirk	6/9/2017	Taxi from client site to San Juan, PR airport.	\$ 10.59
Calimano-Colon, Alberto	6/9/2017	Taxi from hotel to San Juan, PR airport.	\$ 29.00
Calimano-Colon, Alberto	6/9/2017	Taxi from Arlington, VA airport to home.	\$ 109.19
Carey, Diana	6/9/2017	Taxi from Arlington, VA airport to home.	\$ 14.57
Cortez, Berto	6/9/2017	Taxi from client site to San Juan, PR airport.	\$ 9.57
Cortez, Berto	6/9/2017	Taxi from Dallas, TX airport to home.	\$ 34.81
Doyle, John	6/9/2017	Car service from Boston, MA airport to home.	\$ 110.12
Lew, Matt	6/9/2017	Taxi from Dallas TX, airport to home.	\$ 27.75
Lew, Matt	6/9/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.49
Nguyen, Phuong	6/9/2017	Taxi from New York, NY airport to home.	\$ 48.30
O'Neal, Emma	6/9/2017	Taxi from New York, NY airport to home.	\$ 63.36
Pereira, Ravin	6/9/2017	Taxi from Newark, NJ airport to home.	\$ 55.16
Pizzo, Chris	6/9/2017	Taxi from OMB to San Juan, PR airport.	\$ 25.00
Saran, Daljeet	6/9/2017	Taxi from Hacienda to Fortaleza.	\$ 15.00
Saran, Daljeet	6/9/2017	Taxi from hotel to Hacienda.	\$ 20.00
Singh, Amit	6/9/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Stover, Kate	6/9/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Stover, Kate	6/9/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Stover, Kate	6/9/2017	Taxi from San Juan, PR airport to client site	\$ 30.00
Stover, Kate	6/9/2017	Taxi from San Juan, PR airport to client site	\$ 27.00
Theocharidis, Costas	6/9/2017	Taxi from Boston, MA airport to home.	\$ 44.60
Wheelock, John	6/9/2017	Taxi from Arlington, VA airport to home.	\$ 22.08
Kelley, Michael	6/10/2017	Taxi from hotel to San Juan, PR airport.	\$ 34.00
Saran, Daljeet	6/10/2017	Taxi from Newark, NJ airport to home.	\$ 29.79
Werley, Trey	6/10/2017	Taxi from Arlington, VA airport to home.	\$ 26.82
Doyle, John	6/11/2017	Car service from home to Boston airport.	\$ 110.12
Badr, Yasmin	6/12/2017	Taxi from San Juan, PR airport to client site	\$ 40.00
Calimano-Colon, Alberto	6/12/2017	Taxi from home to Arlington, VA airport.	\$ 65.02
Carey, Diana	6/12/2017	Taxi from home to Arlington, VA airport.	\$ 22.88
Hurley, Timothy	6/12/2017	Car service from home to Boston, MA airport.	\$ 91.00
Hurley, Timothy	6/12/2017	Taxi from San Juan, PR airport to client site.	\$ 25.00
Kelley, Michael	6/12/2017	Taxi from San Juan, PR airport to client site	\$ 27.60
Kennedy, Cade	6/12/2017	Taxi from San Juan, PR airport to client site.	\$ 25.00
Lew, Matt	6/12/2017	Taxi from hotel to Dallas, TX airport.	\$ 25.02
Nguyen, Phuong	6/12/2017	Taxi from home to New York, NY airport.	\$ 67.55
Nguyen, Phuong	6/12/2017	Taxi from San Juan, PR airport to client site.	\$ 40.00
O'Neal, Emma	6/12/2017	Taxi from home to New York, NY Airport.	\$ 58.98
Pereira, Ravin	6/12/2017	Taxi from San Juan, PR airport to client site	\$ 24.00



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Pizzo, Chris	6/12/2017	Taxi from San Juan, PR airport to client site.	\$ 30.00
Saran, Daljeet	6/12/2017	Taxi from home to Newark, NJ airport.	\$ 23.09
Saran, Daljeet	6/12/2017	Taxi from San Juan, PR airport to client site	\$ 24.00
Singh, Amit	6/12/2017	Taxi from San Juan, PR airport to client site	\$ 30.00
Theocharidis, Costas	6/12/2017	Taxi from home to Boston, MA airport.	\$ 26.24
Theocharidis, Costas	6/12/2017	Taxi from San Juan, PR airport to client site	\$ 24.58
Wheelock, John	6/12/2017	Taxi from home to Washington, DC airport.	\$ 26.00
Wheelock, John	6/12/2017	Taxi from San Juan, PR airport to client site.	\$ 24.00
Wheelock, John	6/12/2017	Taxi from hotel to Fortaleza.	\$ 14.26
Carey, Diana	6/13/2017	Taxi from DPS agency to Hacienda.	\$ 10.59
Carey, Diana	6/13/2017	Taxi from hotel to DPS meeting.	\$ 11.55
Pereira, Ravin	6/13/2017	Taxi from Department of Health to Hacienda.	\$ 10.68
Pereira, Ravin	6/13/2017	Taxi from home to Newark, NJ airport.	\$ 10.00
Pereira, Ravin	6/13/2017	Taxi from home to Newark, NJ airport.	\$ 48.33
Saran, Daljeet	6/13/2017	Taxi from hotel to Fortaleza.	\$ 15.00
Theocharidis, Costas	6/13/2017	Taxi from Hacienda to the Department of Health.	\$ 16.44
Badr, Yasmin	6/14/2017	Taxi from Hacienda to client office.	\$ 4.89
McCabe, Michael	6/14/2017	Taxi from New York, NY airport to home.	\$ 24.28
Pereira, Ravin	6/14/2017	Taxi from Department of Education to Department of Health.	\$ 7.47
Pereira, Ravin	6/14/2017	Taxi from Department of Health to Hacienda.	\$ 14.61
Theocharidis, Costas	6/14/2017	Taxi from Hacienda to Department of Education	\$ 14.93
Doyle, John	6/15/2017	Car service from Boston, MA airport to home.	\$ 110.12
Doyle, John	6/15/2017	Taxi from client site to San Juan, PR airport.	\$ 24.00
Saran, Daljeet	6/15/2017	Taxi from Fortaleza to hotel.	\$ 12.00
Saran, Daljeet	6/15/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Theocharidis, Costas	6/15/2017	Taxi from Department of Police to Hacienda	\$ 9.00
Theocharidis, Costas	6/15/2017	Taxi from Police Department to Hacienda.	\$ 10.24
Theocharidis, Costas	6/15/2017	Taxi from Hacienda to the Department of Police	\$ 8.16
Wheelock, John	6/15/2017	Taxi from hotel to San Juan, PR airport.	\$ 22.00
Badr, Yasmin	6/16/2017	Taxi from client site to San Juan, PR airport.	\$ 10.81
Badr, Yasmin	6/16/2017	Taxi from Boston, MA airport to home.	\$ 25.98
Calimano-Colon, Alberto	6/16/2017	Taxi from Arlington, VA airport to home.	\$ 61.55
Carey, Diana	6/16/2017	Taxi from Arlington, VA airport to home.	\$ 20.33
Hurley, Timothy	6/16/2017	Car service from Boston, MA airport to home.	\$ 91.00
Hurley, Timothy	6/16/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.05
Lew, Matt	6/16/2017	Taxi from Dallas TX, airport to home.	\$ 26.85
Lew, Matt	6/16/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.04
Nguyen, Phuong	6/16/2017	Taxi from dinner to hotel.	\$ 13.78
Nguyen, Phuong	6/16/2017	Taxi from hotel to dinner.	\$ 10.18
Nguyen, Phuong	6/16/2017	Taxi from New York, NY airport to home.	\$ 49.00
O'Neal, Emma	6/16/2017	Taxi from New York, NY airport to home.	\$ 70.26
Pereira, Ravin	6/16/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 8.87
Pizzo, Chris	6/16/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Saran, Daljeet	6/16/2017	Taxi from Newark, NJ airport to home.	\$ 27.18
Singh, Amit	6/16/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Theocharidis, Costas	6/16/2017	Taxi from Boston, MA airport to home.	\$ 44.60
Kelley, Michael	6/17/2017	Taxi from hotel to San Juan, PR airport.	\$ 34.00
Pereira, Ravin	6/17/2017	Taxi from Newark, NJ airport to home.	\$ 70.00
Badr, Yasmin	6/19/2017	Taxi from home to Boston, MA airport.	\$ 19.86

**Deloitte Financial Advisory Services LLP**

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**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Blair, Kirk	6/19/2017	Car service from home to Newark Airport.	\$ 93.29
Calimano-Colon, Alberto	6/19/2017	Taxi from home to Arlington, VA airport.	\$ 51.92
Carey, Diana	6/19/2017	Taxi from home to Arlington, VA airport.	\$ 16.57
Carey, Diana	6/19/2017	Taxi from San Juan, PR airport to client site	\$ 25.00
Doyle, John	6/19/2017	Car service from home to Boston airport.	\$ 110.12
Hurley, Timothy	6/19/2017	Car service from home to Boston, MA airport.	\$ 91.00
Kelley, Michael	6/19/2017	Taxi from San Juan, PR airport to client site.	\$ 34.00
Lew, Matt	6/19/2017	Taxi from home to Dallas, TX airport.	\$ 33.03
Lew, Matt	6/19/2017	Taxi from San Juan, PR airport to client site	\$ 27.00
Nguyen, Phuong	6/19/2017	Taxi from home to New York, NY airport.	\$ 69.91
Nguyen, Phuong	6/19/2017	Taxi from San Juan, PR airport to client site.	\$ 40.00
O'Neal, Emma	6/19/2017	Taxi from home to New York, NY Airport.	\$ 51.39
Pereira, Ravin	6/19/2017	Taxi from Newark, NJ airport to home.	\$ 62.83
Pereira, Ravin	6/19/2017	Taxi from San Juan, PR airport to client site	\$ 25.00
Quails, Mike	6/19/2017	Taxi from home to Orlando, FL airport.	\$ 30.24
Quails, Mike	6/19/2017	Taxi from San Juan, PR airport to client site	\$ 25.00
Saran, Daljeet	6/19/2017	Taxi from home to Newark, NJ airport.	\$ 30.13
Stover, Kate	6/19/2017	Taxi from home to Fort Lauderdale, FL airport.	\$ 25.92
Theocharidis, Costas	6/19/2017	Taxi from home to Boston, MA airport.	\$ 27.35
Theocharidis, Costas	6/19/2017	Taxi from San Juan, PR airport to client site	\$ 24.00
Werley, Trey	6/19/2017	Taxi from hotel to client site.	\$ 15.00
Wheelock, John	6/19/2017	Taxi from home to Washington, DC airport.	\$ 16.72
Wheelock, John	6/19/2017	Taxi from San Juan, PR airport to client site.	\$ 23.00
Badr, Yasmin	6/20/2017	Taxi from client site to Fortaleza.	\$ 11.26
Badr, Yasmin	6/20/2017	Taxi from Fortaleza to client site.	\$ 10.84
Kennedy, Cade	6/20/2017	Taxi from agency to Hacienda.	\$ 7.59
Kennedy, Cade	6/20/2017	Taxi from Hacienda to Department of Education	\$ 8.48
Kennedy, Cade	6/20/2017	Taxi from Hacienda to Fortaleza.	\$ 4.69
Lew, Matt	6/20/2017	Taxi from Mental Health Agency (ASSMCA) to OMB.	\$ 11.55
O'Neal, Emma	6/20/2017	Taxi from San Juan, PR airport to client site	\$ 23.00
Steinway, Jon	6/20/2017	Taxi from home to New York, NY airport.	\$ 23.69
Theocharidis, Costas	6/20/2017	Taxi from Corrections agency to client site.	\$ 9.25
Theocharidis, Costas	6/20/2017	Taxi from Hacienda to Department of Corrections	\$ 8.50
Werley, Trey	6/20/2017	Taxi from client site to hotel.	\$ 4.35
Werley, Trey	6/20/2017	Taxi from client site to hotel.	\$ 4.90
Werley, Trey	6/20/2017	Taxi from hotel to client site.	\$ 15.00
Blair, Kirk	6/21/2017	Car service from hotel to Hacienda	\$ 8.38
Carey, Diana	6/21/2017	Taxi from hotel to Fortaleza.	\$ 15.00
Cortez, Berto	6/21/2017	Taxi from Hacienda to DPS agency	\$ 9.16
Doyle, John	6/21/2017	Taxi from OMB office to Hacienda.	\$ 3.60
Doyle, John	6/21/2017	Taxi from San Juan, PR airport to client site.	\$ 11.93
Harris, Andy	6/21/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
McCabe, Michael	6/21/2017	Taxi from OMB to San Juan, PR airport.	\$ 12.28
Pizzo, Chris	6/21/2017	Taxi from OMB to San Juan, PR airport.	\$ 14.57
Pizzo, Chris	6/21/2017	Taxi from San Juan, PR airport to client site	\$ 27.60
Theocharidis, Costas	6/21/2017	Taxi from client site to DTOP agency.	\$ 17.04
Theocharidis, Costas	6/21/2017	Taxi from DTOP agency to client site.	\$ 6.89
Werley, Trey	6/21/2017	Taxi from hotel to client site.	\$ 18.00
Blair, Kirk	6/22/2017	Taxi from client site to San Juan, PR airport.	\$ 18.87

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**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Calimano-Colon, Alberto	6/22/2017	Taxi from Arlington, VA airport to home.	\$ 53.43
Doyle, John	6/22/2017	Taxi from client site to San Juan, PR airport.	\$ 23.00
O'Neal, Emma	6/22/2017	Taxi from New York, NY airport to home.	\$ 66.00
Singh, Amit	6/22/2017	Taxi from home to Dallas, TX airport.	\$ 80.27
Theocharidis, Costas	6/22/2017	Taxi from hotel to San Juan, PR airport.	\$ 12.73
Badr, Yasmin	6/23/2017	Taxi from Boston, MA airport to home.	\$ 20.00
Blair, Kirk	6/23/2017	Taxi from Newark, NJ airport to home.	\$ 44.02
Carey, Diana	6/23/2017	Taxi from Arlington, VA airport to home.	\$ 23.66
Doyle, John	6/23/2017	Car service from Boston, MA airport to home.	\$ 110.12
Kennedy, Cade	6/23/2017	Taxi from agency to Hacienda.	\$ 8.62
Kim, Nancy Hyunmi	6/23/2017	Taxi from home to Atlanta, GA airport.	\$ 35.56
Lew, Matt	6/23/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.71
Nguyen, Phuong	6/23/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.75
Nguyen, Phuong	6/23/2017	Taxi from New York, NY airport to home.	\$ 49.00
Pereira, Ravin	6/23/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.89
Pereira, Ravin	6/23/2017	Taxi from Newark, NJ airport to home.	\$ 46.34
Pizzo, Chris	6/23/2017	Taxi from Department of Education agency to OMB office.	\$ 20.27
Saran, Daljeet	6/23/2017	Taxi from Newark, NJ airport to home.	\$ 28.61
Singh, Amit	6/23/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Steinway, Jon	6/23/2017	Taxi from client site to San Juan, PR airport.	\$ 9.35
Stover, Kate	6/23/2017	Taxi from Fort Lauderdale, FL airport to home.	\$ 24.14
Theocharidis, Costas	6/23/2017	Taxi from Boston, MA airport to home.	\$ 48.50
Werley, Trey	6/23/2017	Taxi from Arlington, VA airport to home.	\$ 5.00
Werley, Trey	6/23/2017	Taxi from Arlington, VA airport to home.	\$ 17.74
Wheelock, John	6/23/2017	Taxi from home to Washington, DC airport.	\$ 24.66
Kelley, Michael	6/24/2017	Taxi from hotel to San Juan, PR airport.	\$ 34.00
Steinway, Jon	6/24/2017	Taxi from New York, NY airport to home.	\$ 35.96
Kim, Nancy Hyunmi	6/25/2017	Taxi from San Juan, PR airport to client site.	\$ 23.00
McLean, John	6/25/2017	Taxi from San Juan, PR airport to client site.	\$ 23.00
Soran, Vlad	6/25/2017	Taxi from home to Atlanta, GA airport.	\$ 28.26
Soran, Vlad	6/25/2017	Taxi from San Juan, PR airport to client site.	\$ 30.00
Steinway, Jon	6/25/2017	Taxi from San Juan, PR airport to client site.	\$ 24.00
Sundaram, Swami	6/25/2017	Taxi from home to Atlanta, GA airport.	\$ 23.76
Sundaram, Swami	6/25/2017	Taxi from San Juan, PR airport to client site.	\$ 28.00
Young, Chris	6/25/2017	Taxi from home to Arlington, VA airport.	\$ 21.75
Badr, Yasmin	6/26/2017	Taxi from home to Boston, MA airport.	\$ 18.75
Badr, Yasmin	6/26/2017	Taxi from hotel to client site.	\$ 5.32
Calimano-Colon, Alberto	6/26/2017	Taxi from home to Arlington, VA airport.	\$ 57.40
Doyle, John	6/26/2017	Car service from home to Boston airport.	\$ 101.62
Harris, Andy	6/26/2017	Taxi from hotel to San Juan, PR airport.	\$ 26.00
Hurley, Timothy	6/26/2017	Taxi from San Juan, PR airport to client site.	\$ 23.00
Kelley, Michael	6/26/2017	Taxi from San Juan, PR airport to client site.	\$ 30.00
Kennedy, Cade	6/26/2017	Taxi from San Juan, PR airport to client site.	\$ 29.00
Lew, Matt	6/26/2017	Taxi from home to Dallas, TX airport.	\$ 35.86
Nguyen, Phuong	6/26/2017	Taxi from home to New York, NY airport.	\$ 66.11
O'Neal, Emma	6/26/2017	Taxi from home to New York, NY Airport.	\$ 77.43
Pereira, Ravin	6/26/2017	Taxi from San Juan, PR airport to client site.	\$ 25.00
Pizzo, Chris	6/26/2017	Taxi from San Juan, PR airport to client site.	\$ 29.00
Quails, Mike	6/26/2017	Taxi from hotel to Hacienda.	\$ 7.28

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Saran, Daljeet	6/26/2017	Taxi from home to Newark, NJ airport.	\$ 28.42
Saran, Daljeet	6/26/2017	Taxi from San Juan, PR airport to client site	\$ 24.00
Steinway, Jon	6/26/2017	Taxi from home to New York, NY airport.	\$ 25.12
Steinway, Jon	6/26/2017	Taxi from San Juan, PR airport to client site.	\$ 26.00
Stover, Kate	6/26/2017	Taxi from home to Miami, FL airport.	\$ 14.74
Theocharidis, Costas	6/26/2017	Taxi from home to Boston, MA airport.	\$ 30.33
Theocharidis, Costas	6/26/2017	Taxi from San Juan, PR airport to client site	\$ 26.00
Werley, Trey	6/26/2017	Taxi from home to Arlington, VA airport.	\$ 17.39
Werley, Trey	6/26/2017	Taxi from San Juan, PR airport to client site.	\$ 27.00
Badr, Yasmin	6/27/2017	Taxi from client site to Hacienda.	\$ 7.36
Carey, Diana	6/27/2017	Taxi from Hacienda to OATR agency.	\$ 13.41
Carey, Diana	6/27/2017	Taxi from home to Arlington, VA airport.	\$ 16.43
Carey, Diana	6/27/2017	Taxi from San Juan, PR airport to client site	\$ 24.00
Hurley, Timothy	6/27/2017	Car service from hotel to San Juan airport.	\$ 40.00
Pereira, Ravin	6/27/2017	Taxi from ADSEF to Hacienda.	\$ 9.75
Pereira, Ravin	6/27/2017	Taxi from Hacienda to ADSEF agency.	\$ 13.78
Pereira, Ravin	6/27/2017	Taxi from home to Newark, NJ airport.	\$ 59.91
Saran, Daljeet	6/27/2017	Taxi from hotel to Fortaleza.	\$ 8.88
Steinway, Jon	6/27/2017	Taxi from Newark, NJ airport to home.	\$ 40.00
Werley, Trey	6/27/2017	Taxi from client location to hotel.	\$ 15.00
Werley, Trey	6/27/2017	Taxi from client site to hotel.	\$ 3.60
Werley, Trey	6/27/2017	Taxi from hotel to client site.	\$ 15.00
Wheelock, John	6/27/2017	Taxi from home to Washington, DC airport.	\$ 22.27
Badr, Yasmin	6/28/2017	Taxi from Fortaleza to hotel.	\$ 4.21
Carey, Diana	6/28/2017	Taxi from OATR agency to hotel.	\$ 8.50
Klingler, Maureen	6/28/2017	Taxi from home to Arlington, VA airport.	\$ 35.57
Pereira, Ravin	6/28/2017	Taxi from ASUME agency to hotel.	\$ 3.60
Pereira, Ravin	6/28/2017	Taxi from EQB agency to OMB.	\$ 29.89
Pereira, Ravin	6/28/2017	Taxi from Hacienda to ASUME agency.	\$ 8.87
Pereira, Ravin	6/28/2017	Taxi from Hacienda to EQB agency.	\$ 12.82
Pereira, Ravin	6/28/2017	Taxi from OMB to San Juan, PR Deloitte office.	\$ 17.03
Saran, Daljeet	6/28/2017	Taxi from hotel to Fortaleza.	\$ 13.00
Wheelock, John	6/28/2017	Taxi from Hacienda to Fortaleza.	\$ 14.00
Calimano-Colon, Alberto	6/29/2017	Taxi from Arlington, VA airport to home.	\$ 52.80
Carey, Diana	6/29/2017	Taxi from hotel to Fortaleza.	\$ 11.00
Cortez, Berto	6/29/2017	Taxi from client site to San Juan, PR airport.	\$ 9.66
Kim, Nancy Hyunmi	6/29/2017	Taxi from client site to hotel.	\$ 5.82
Klingler, Maureen	6/29/2017	Taxi from Arlington, VA airport to home.	\$ 37.82
Pereira, Ravin	6/29/2017	Taxi from San Juan Deloitte office to hotel.	\$ 6.41
Pereira, Ravin	6/29/2017	Taxi from hotel to San Juan Deloitte office.	\$ 7.01
Saran, Daljeet	6/29/2017	Taxi from hotel to San Juan Convention Center.	\$ 20.00
Soran, Vlad	6/29/2017	Taxi from Atlanta, GA airport to home.	\$ 36.67
Steinway, Jon	6/29/2017	Taxi from hotel to San Juan, PR airport.	\$ 26.00
Sundaram, Swami	6/29/2017	Taxi from Arlington, VA airport to home.	\$ 33.43
Sundaram, Swami	6/29/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Theocharidis, Costas	6/29/2017	Taxi from client site to San Juan, PR airport.	\$ 12.95
Werley, Trey	6/29/2017	Taxi from hotel to San Juan, PR airport.	\$ 40.00
Badr, Yasmin	6/30/2017	Taxi from Fortaleza to hotel.	\$ 3.60
Badr, Yasmin	6/30/2017	Taxi from hotel to San Juan, PR airport.	\$ 13.29

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-2 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JUNE STATEMENT PERIOD (JUNE 1, 2017 THROUGH JUNE 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Kennedy, Cade	6/30/2017	Taxi from hotel to San Juan, PR airport.	\$ 28.00
Kim, Nancy Hyunmi	6/30/2017	Taxi from Atlanta, GA airport to home.	\$ 27.99
Kim, Nancy Hyunmi	6/30/2017	Taxi from client site to San Juan, PR airport.	\$ 9.63
Kim, Nancy Hyunmi	6/30/2017	Taxi from hotel to client site.	\$ 5.15
Lew, Matt	6/30/2017	Taxi from Dallas TX, airport to home.	\$ 28.92
Lew, Matt	6/30/2017	Taxi from hotel to San Juan, PR airport.	\$ 11.19
Nguyen, Phuong	6/30/2017	Taxi from New York, NY airport to home.	\$ 54.00
Pereira, Ravin	6/30/2017	Taxi from San Juan Deloitte office to hotel.	\$ 7.06
Pereira, Ravin	6/30/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.95
Pereira, Ravin	6/30/2017	Taxi from Newark, NJ airport to home.	\$ 46.04
Saran, Daljeet	6/30/2017	Taxi from Fortaleza to San Juan Airport.	\$ 25.00
Saran, Daljeet	6/30/2017	Taxi from hotel to Fortaleza.	\$ 18.00
Stover, Kate	6/30/2017	Taxi from Fort Lauderdale, FL airport to home.	\$ 31.96
Stover, Kate	6/30/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Stover, Kate	6/30/2017	Taxi from San Juan, PR airport to client site	\$ 30.00
Theocharidis, Costas	6/30/2017	Taxi from Boston, MA airport to home.	\$ 50.90
Werley, Trey	6/30/2017	Taxi from home to Arlington, VA office.	\$ 25.95
Werley, Trey	6/30/2017	Taxi from hotel to client site.	\$ 15.00
Werley, Trey	6/30/2017	Taxi from hotel to client site.	\$ 15.00
Werley, Trey	6/30/2017	Taxi from Washington, DC airport to home.	\$ 17.57
Wheelock, John	6/30/2017	Taxi from hotel to San Juan, PR airport.	\$ 23.00
Young, Chris	6/30/2017	Taxi from hotel to San Juan, PR airport.	\$ 23.00
<b>Transportation Total</b>			<b>\$ 9,206.19</b>

**TOTAL EXPENSES - JUNE STATEMENT PERIOD**

**\$ 136,128.00**

**EXHIBIT B-3**

**EXPENSE DETAIL FOR THE JULY STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**JULY 1, 2017 THROUGH JULY 31, 2017**



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
<b>AIRFARE</b>			
Doyle, John	7/6/2017	Airline change fee per client request.	\$ 100.00
Hurley, Timothy	7/9/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 635.28
Lew, Matt	7/9/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 1,103.38
McCabe, Michael	7/9/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 467.20
Steinway, Jon	7/9/2017	One way coach airfare from Newark, NJ to San Juan, PR.	\$ 230.10
Badr, Yasmin	7/10/2017	One way coach airfare from Boston, MA to San Juan, PR.	\$ 310.54
Calimano-Colon, Alberto	7/10/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 938.42
Doyle, John	7/10/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 515.28
Kennedy, Cade	7/10/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Pereira, Ravin	7/10/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 405.20
Pizzo, Chris	7/10/2017	Roundtrip coach airfare from Tampa, FL to San Juan, PR.	\$ 649.32
Prommel, Patrick	7/10/2017	One way coach airfare from Atlanta, GA to San Juan, PR.	\$ 570.04
Quails, Mike	7/10/2017	One way coach airfare from Atlanta, GA to San Juan, PR.	\$ 570.04
Singh, Amit	7/10/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 734.50
Theocharidis, Costas	7/10/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 584.28
Wheelock, John	7/10/2017	One way coach airfare from Washington DC to San Juan, PR.	\$ 291.22
Young, Chris	7/10/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 505.16
Saran, Daljeet	7/11/2017	One way coach airfare from Minneapolis, MN to San Juan, PR.	\$ 429.86
Sundaram, Swami	7/11/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 494.20
Pizzo, Chris	7/13/2017	One way coach airfare from San Juan, PR to Tampa, FL.	\$ 345.49
Prommel, Patrick	7/13/2017	One way coach airfare from San Juan, PR to Houston, TX.	\$ 284.10
Quails, Mike	7/13/2017	One way coach airfare from Orlando, FL to San Juan, PR.	\$ 192.78
Saran, Daljeet	7/13/2017	One way coach airfare from San Juan, PR to Newark, NJ.	\$ 270.98
Steinway, Jon	7/13/2017	One way coach airfare from San Juan, PR to Newark, NJ.	\$ 230.10
Badr, Yasmin	7/14/2017	Roundtrip airfare from San Juan, PR to Arlington, VA.	\$ 559.40
Cortez, Berto	7/14/2017	Airline change fee per client request.	\$ 75.00
Hurley, Timothy	7/14/2017	Roundtrip coach airfare from San Juan, PR to Boston, MA.	\$ 310.54
Nguyen, Phuong	7/14/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 578.20
Saran, Daljeet	7/14/2017	One way coach airfare from San Juan, PR to Newark, NJ.	\$ 230.10
Wheelock, John	7/14/2017	One way coach airfare from San Juan, PR to Washington DC.	\$ 324.34
Soran, Vlad	7/16/2017	Roundtrip coach airfare from Atlanta, GA to San Juan, PR.	\$ 667.93
Badr, Yasmin	7/17/2017	One way coach airfare from Washington DC to San Juan, PR.	\$ 434.40
Carey, Diana	7/17/2017	Connecting flight airfare from Washington, DC to Orlando, FL.	\$ 476.30
Carey, Diana	7/17/2017	Roundtrip airfare from San Juan, PR to Washington, DC.	\$ 252.58
Cortez, Berto	7/17/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 948.07
Hurley, Timothy	7/17/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 489.42
Kennedy, Cade	7/17/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 879.73
Lew, Matt	7/17/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 1,103.38
Nguyen, Phuong	7/17/2017	One way coach airfare from New York, NY to San Juan, PR.	\$ 380.86
Pereira, Ravin	7/17/2017	One way coach airfare from Newark, NJ to San Juan, PR.	\$ 230.10
Prommel, Patrick	7/17/2017	One way coach airfare from Houston, TX to San Juan, PR.	\$ 290.05
Quails, Mike	7/17/2017	Roundtrip coach airfare from Orlando, FL to San Juan, PR.	\$ 416.15
Saran, Daljeet	7/17/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 522.20



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Singh, Amit	7/17/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 761.19
Steinway, Jon	7/17/2017	One way coach airfare from Newark, NJ to San Juan, PR.	\$ 230.10
Sundaram, Swami	7/17/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 616.72
Wheelock, John	7/17/2017	One way coach airfare from Washington DC to San Juan, PR.	\$ 476.30
Pizzo, Chris	7/18/2017	One way coach airfare from Tampa, FL to San Juan, PR.	\$ 158.74
Pizzo, Chris	7/18/2017	Roundtrip coach airfare from San Juan, PR to Tampa, FL.	\$ 649.32
Doyle, John	7/19/2017	Airline change fee per client request.	\$ 100.00
Quails, Mike	7/19/2017	Roundtrip coach airfare from Orlando, FL to San Juan, PR.	\$ 767.36
Young, Chris	7/19/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 484.00
Badr, Yasmin	7/20/2017	One way coach airfare from San Juan, PR to Washinton DC.	\$ 291.22
Kennedy, Cade	7/20/2017	Airfare flight change fee.	\$ 75.00
Pereira, Ravin	7/20/2017	One way coach airfare from San Juan, PR to Newark, NJ.	\$ 270.98
Prommel, Patrick	7/20/2017	One way coach airfare from San Juan, PR to Atlanta, GA.	\$ 525.80
Sundaram, Swami	7/20/2017	One way coach airfare from San Juan PR to Arlington, VA.	\$ 291.22
Wheelock, John	7/20/2017	One way coach airfare from San Juan, PR to New York, NY.	\$ 202.54
Hurley, Timothy	7/21/2017	One way airfare from San Juan, PR to Boston, MA.	\$ 36.80
Nguyen, Phuong	7/21/2017	One way coach airfare from San Juan, PR to New York, NY.	\$ 202.54
Pereira, Ravin	7/21/2017	One way coach airfare from San Juan, PR to Newark, NJ (change fee).	\$ 261.10
Pizzo, Chris	7/21/2017	One way coach airfare from San Juan, PR to Tampa, FL.	\$ 365.10
Steinway, Jon	7/21/2017	Roundtrip coach airfare from San Juan, PR to Queens, NY.	\$ 368.30
Steinway, Jon	7/23/2017	One way coach airfare from Newark, NJ to San Juan, PR.	\$ 230.10
Cortez, Berto	7/24/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Doyle, John	7/24/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 835.04
Lew, Matt	7/24/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 1,103.38
Pereira, Ravin	7/24/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 436.20
Pizzo, Chris	7/24/2017	Roundtrip coach airfare from Miami, FL to San Juan, PR.	\$ 132.10
Prommel, Patrick	7/24/2017	One way coach airfare from Atlanta, GA to San Juan, PR.	\$ 570.04
Quails, Mike	7/24/2017	Roundtrip coach airfare from Orlando, FL to San Juan, PR.	\$ 366.24
Saran, Daljeet	7/24/2017	Roundtrip coach airfare from Newark NJ to San Juan, PR.	\$ 412.20
Soran, Vlad	7/24/2017	Roundtrip coach airfare from Atlanta, GA to San Juan, PR.	\$ 846.20
Sundaram, Swami	7/24/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 494.20
Wheelock, John	7/24/2017	One way coach airfare from New York, NY to San Juan, PR.	\$ 227.10
Carey, Diana	7/25/2017	Roundtrip airfare from Washington, DC to San Juan, PR.	\$ 252.58
Harris, Andy	7/25/2017	One way coach airfare from Arlington, VA to San Juan, PR.	\$ 394.62
O'Neal, Emma	7/25/2017	One way coach airfare from Queens, NY to San Juan, PR.	\$ 542.94
Nguyen, Phuong	7/26/2017	One way coach airfare from San Juan, PR to New York, NY.	\$ 347.90
Doyle, John	7/27/2017	Airline change fee per client request.	\$ 100.00
Harris, Andy	7/27/2017	One way coach airfare from San Juan, PR to Arlington, VA.	\$ 243.50
Pizzo, Chris	7/27/2017	One way coach airfare from San Juan, PR to Tampa, FL.	\$ 173.46
Prommel, Patrick	7/27/2017	One way coach airfare from San Juan, PR to Houston, TX.	\$ 314.10
Steinway, Jon	7/27/2017	One way coach airfare from San Juan, PR to Newark, NJ.	\$ 270.98
Wheelock, John	7/27/2017	One way coach airfare from San Juan, PR to Washington DC.	\$ 222.10
Lew, Matt	7/30/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 1,103.38
Badr, Yasmin	7/31/2017	One way coach airfare from Boston, MA to San Juan, PR.	\$ 310.54
Cortez, Berto	7/31/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Doyle, John	7/31/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 835.04

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
O'Neal, Emma	7/31/2017	One way coach airfare from Queens, NY to San Juan, PR.	\$ 256.44
Pereira, Ravin	7/31/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 674.20
Pizzo, Chris	7/31/2017	One way coach airfare from Tampa, FL to San Juan, PR.	\$ 317.92
Price, Harrison	7/31/2017	Roundtrip coach airfare from New York, NY to San Juan, PR.	\$ 491.20
Prommel, Patrick	7/31/2017	One way coach airfare from Washington, DC to San Juan, PR.	\$ 369.82
Quails, Mike	7/31/2017	Roundtrip coach airfare from Orlando, FL to San Juan, PR.	\$ 482.02
Saran, Daljeet	7/31/2017	Roundtrip coach airfare from Newark NJ to San Juan, PR.	\$ 491.20
Steinway, Jon	7/31/2017	One way coach airfare from Newark, NJ to San Juan, PR.	\$ 292.10
Sundaram, Swami	7/31/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 616.72
Wheelock, John	7/31/2017	One way coach airfare from Washington DC to San Juan, PR.	\$ 291.22
<b>Airfare Total</b>			<b>\$ 44,833.02</b>

**AIRLINE BAGGAGE FEES**

Professional	Date	Description	Total Amount
Nguyen, Phuong	7/13/2017	Airline baggage fee.	\$ 25.00
Nguyen, Phuong	7/15/2017	Airline baggage fee.	\$ 25.00
<b>Airline Baggage Fees Total</b>			<b>\$ 50.00</b>

**AUTO TOLLS**

Professional	Date	Description	Total Amount
Sundaram, Swami	7/27/2017	Auto tolls for travel to/from Baltimore, MD airport.	\$ 6.50
<b>Auto Tolls Total</b>			<b>\$ 6.50</b>

**HOTEL**

Professional	Date	Description	Total Amount
Kim, Nancy Hyunmi	7/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
McLean, John	7/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Quails, Mike	7/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Kim, Nancy Hyunmi	7/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
McLean, John	7/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Quails, Mike	7/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Kim, Nancy Hyunmi	7/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
McLean, John	7/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Hurley, Timothy	7/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	7/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
McCabe, Michael	7/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
O'Neal, Emma	7/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.16
Steinway, Jon	7/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Calimano-Colon, Alberto	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Lew, Matt	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
McCabe, Michael	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Nguyen, Phuong	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.16
Pereira, Ravin	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Pizzo, Chris	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	7/10/2017	1 night hotel accommodation at Renaissance in San Juan, PR.	\$ 147.36
Quails, Mike	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Singh, Amit	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Theocharidis, Costas	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	7/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Blair, Kirk	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Cortez, Berto	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Lew, Matt	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
McCabe, Michael	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Nguyen, Phuong	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.16
Pereira, Ravin	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 134.36
Pizzo, Chris	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	7/11/2017	1 night hotel accommodation at Renaissance in San Juan, PR.	\$ 147.36
Quails, Mike	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Saran, Daljeet	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	7/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Blair, Kirk	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Cortez, Berto	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Lew, Matt	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Nguyen, Phuong	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.16
Pereira, Ravin	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 134.36
Pizzo, Chris	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	7/12/2017	1 night hotel accommodation at Renaissance in San Juan, PR.	\$ 147.36
Quails, Mike	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Saran, Daljeet	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Sundaram, Swami	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Theocharidis, Costas	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	7/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	7/13/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Blair, Kirk	7/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Cortez, Berto	7/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	7/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Lew, Matt	7/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Nguyen, Phuong	7/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	7/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.16
Pereira, Ravin	7/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 134.36
Saran, Daljeet	7/13/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Singh, Amit	7/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	7/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Wheelock, John	7/13/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Kennedy, Cade	7/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	7/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	7/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	7/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.08
Carey, Diana	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Nguyen, Phuong	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.36
Pereira, Ravin	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 140.36
Prommel, Patrick	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Saran, Daljeet	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	7/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.08
Carey, Diana	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Kennedy, Cade	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Nguyen, Phuong	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
O'Neal, Emma	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.36
Pereira, Ravin	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Pizzo, Chris	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Saran, Daljeet	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Soran, Vlad	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 129.71
Steinway, Jon	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	7/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.08
Carey, Diana	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Kennedy, Cade	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Nguyen, Phuong	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.36
Pereira, Ravin	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Pizzo, Chris	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, Daljeet	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	7/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	7/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Lew, Matt	7/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Nguyen, Phuong	7/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Pereira, Ravin	7/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Pizzo, Chris	7/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	7/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Soran, Vlad	7/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 148.00
Young, Chris	7/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Soran, Vlad	7/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 148.00
Young, Chris	7/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	7/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Lew, Matt	7/24/2017	1 night hotel accommodation at Conrad Condado Plaza in San Juan, PR.	\$ 183.83
Pizzo, Chris	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.46
Prommel, Patrick	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Saran, Daljeet	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Wheelock, John	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	7/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Harris, Andy	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Lew, Matt	7/25/2017	1 night hotel accommodation at Conrad Condado Plaza in San Juan, PR.	\$ 183.83
Pizzo, Chris	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.46
Prommel, Patrick	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, Daljeet	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Wheelock, John	7/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Harris, Andy	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.54
Lew, Matt	7/26/2017	1 night hotel accommodation at Conrad Condado Plaza in San Juan, PR.	\$ 183.83
Pizzo, Chris	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.46
Prommel, Patrick	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, Daljeet	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Wheelock, John	7/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	7/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	7/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Soran, Vlad	7/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Soran, Vlad	7/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	7/30/2017	1 night hotel accommodation at Marriott in San Juan, PR.	\$ 130.00
Lew, Matt	7/30/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Pereira, Ravin	7/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 140.36
Soran, Vlad	7/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Carey, Diana	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Lew, Matt	7/31/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Nguyen, Phuong	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.36
Pereira, Ravin	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 140.36
Pizzo, Chris	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, Daljeet	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	7/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
<b>Hotel Total</b>			<b>\$ 29,704.01</b>

**INTERNET ACCESS WHILE TRAVELING**

Professional	Date	Description	Total Amount
Wheelock, John	7/1/2017	Internet access while traveling for client work.	\$ 9.95
Kelley, Michael	7/9/2017	Internet access while traveling for client work.	\$ 9.95
Steinway, Jon	7/11/2017	Internet access while traveling for client work.	\$ 9.59
Pizzo, Chris	7/13/2017	Internet access while traveling for client work.	\$ 7.00
Prommel, Patrick	7/13/2017	Internet access while traveling for client work.	\$ 3.99
Cortez, Berto	7/14/2017	Internet access while traveling for client work.	\$ 4.95
Saran, Daljeet	7/14/2017	Internet access while traveling for client work.	\$ 2.99
Singh, Amit	7/14/2017	Internet access while traveling for client work.	\$ 4.95
Saran, Daljeet	7/17/2017	Internet access while traveling for client work.	\$ 9.99
Steinway, Jon	7/17/2017	Internet access while traveling for client work.	\$ 9.99
Wheelock, John	7/17/2017	Internet access while traveling for client work.	\$ 16.00
Pizzo, Chris	7/18/2017	Internet access while traveling for client work.	\$ 7.00
Steinway, Jon	7/19/2017	Internet access while traveling for client work.	\$ 9.99
Saran, Daljeet	7/20/2017	Internet access while traveling for client work.	\$ 2.99
Cortez, Berto	7/21/2017	Internet access while traveling for client work.	\$ 4.95
Steinway, Jon	7/21/2017	Internet access while traveling for client work.	\$ 4.95
Steinway, Jon	7/23/2017	Internet access while traveling for client work.	\$ 2.99
Saran, Daljeet	7/24/2017	Internet access while traveling for client work.	\$ 2.99
Harris, Andy	7/25/2017	Internet access while traveling for client work.	\$ 2.99
Cortez, Berto	7/28/2017	Internet access while traveling for client work.	\$ 4.95
Price, Harrison	7/31/2017	Internet access while traveling for client work.	\$ 8.99
Steinway, Jon	7/31/2017	Internet access while traveling for client work.	\$ 4.99
Wheelock, John	7/31/2017	Internet access while traveling for client work.	\$ 9.95
<b>Internet Access while Traveling Total</b>			<b>\$ 157.08</b>

**MEALS**

Professional	Date	Description	Total Amount
Cortez, Berto	6/30/2017	Lunch for B. Cortez, C. Kennedy, M. Lew, A. Singh while working in San Juan, PR.	\$ 37.58
Wheelock, John	7/1/2017	Breakfast while working in San Juan, PR.	\$ 2.00
Badr, Yasmin	7/3/2017	Lunch for Y. Badr, D. Carey while working in San Juan, PR.	\$ 10.53
Cortez, Berto	7/6/2017	Dinner for B. Cortez, J. Doyle, M. Lew while working in San Juan, PR.	\$ 45.89



**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**  
**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Doyle, John	7/6/2017	Dinner for J. Doyle, B. Cortez, T. Hurley while working in San Juan, PR.	\$ 43.00
Doyle, John	7/6/2017	Lunch while working in San Juan, PR.	\$ 13.88
Hurley, Timothy	7/9/2017	Lunch in Boston, MA while traveling to San Juan, PR.	\$ 20.00
Lew, Matt	7/9/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Lew, Matt	7/9/2017	Dinner while working in San Juan, PR.	\$ 35.00
McCabe, Michael	7/9/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Badr, Yasmin	7/10/2017	Breakfast in Boston, MA while traveling to San Juan, PR.	\$ 6.25
Calimano-Colon, Alberto	7/10/2017	Lunch while working in San Juan, PR.	\$ 20.00
Cortez, Berto	7/10/2017	Breakfast in Dallas, TX while traveling to San Juan, PR.	\$ 15.00
Cortez, Berto	7/10/2017	Lunch for B. Cortez, M. Lew, C. Kennedy, A. Singh while working in San Juan, PR.	\$ 45.55
Cortez, Berto	7/10/2017	Dinner while working in San Juan, PR.	\$ 10.28
Doyle, John	7/10/2017	Breakfast in Boston, MA while traveling to San Juan, PR.	\$ 15.00
Doyle, John	7/10/2017	Dinner for J. Doyle, T. Hurley, M. Lew, J. Steinway, R. Ferraro while working in San Juan, PR.	\$ 140.96
Hurley, Timothy	7/10/2017	Dinner for T. Hurley, R. Ferraro while working in San Juan, PR.	\$ 27.03
Kennedy, Cade	7/10/2017	Breakfast in Dallas, TX while traveling to San Juan, PR.	\$ 11.91
Kennedy, Cade	7/10/2017	Dinner while working in San Juan, PR.	\$ 35.00
Lew, Matt	7/10/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Lew, Matt	7/10/2017	Lunch while working in San Juan, PR.	\$ 20.00
McCabe, Michael	7/10/2017	Breakfast while working in San Juan, PR.	\$ 15.00
McCabe, Michael	7/10/2017	Dinner while working in San Juan, PR.	\$ 34.50
Pereira, Ravin	7/10/2017	Dinner for R. Pereira, C. Theocharidis, M. Quails while working in San Juan, PR.	\$ 105.00
Pereira, Ravin	7/10/2017	Lunch for R. Pereira, C. Theocharidis, V. Valencia while working in San Juan, PR.	\$ 37.11
Pizzo, Chris	7/10/2017	Breakfast in Tampa, FL while traveling to San Juan, PR.	\$ 11.03
Pizzo, Chris	7/10/2017	Dinner while working in San Juan, PR.	\$ 32.14
Pizzo, Chris	7/10/2017	Lunch for C. Pizzo, A. Singh while working in San Juan, PR.	\$ 18.55
Prommel, Patrick	7/10/2017	Breakfast in Atlanta, GA while traveling to San Juan, PR.	\$ 7.72
Prommel, Patrick	7/10/2017	Lunch while working in San Juan, PR.	\$ 4.50
Prommel, Patrick	7/10/2017	Dinner while working in San Juan, PR.	\$ 31.00
Quails, Mike	7/10/2017	Breakfast in Atlanta, GA while traveling to San Juan, PR.	\$ 11.84
Quails, Mike	7/10/2017	Dinner for M. Quails, C. Theocharidis, R. Pereira while working in San Juan, PR.	\$ 89.38
Saran, Daljeet	7/10/2017	Breakfast in Phoenix, AZ while traveling to San Juan, PR.	\$ 4.99
Sundaram, Swami	7/10/2017	Lunch while working in San Juan, PR.	\$ 9.81
Theocharidis, Costas	7/10/2017	Breakfast in Boston, MA while traveling to San Juan, PR.	\$ 13.91
Theocharidis, Costas	7/10/2017	Lunch while working in San Juan, PR.	\$ 14.11
Wheelock, John	7/10/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 15.00
Wheelock, John	7/10/2017	Dinner while working in San Juan, PR.	\$ 30.00
Wheelock, John	7/10/2017	Lunch while working in San Juan, PR.	\$ 9.76
Badr, Yasmin	7/11/2017	Dinner for Y. Badr, M. Quails, D. Saran, R. Pereira, S. Sundaram while working in San Juan, PR.	\$ 175.00
Blair, Kirk	7/11/2017	Breakfast while working in San Juan, PR.	\$ 15.00

**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**  
**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Blair, Kirk	7/11/2017	Dinner for K. Blair, C. Young, J. Doyle, B. Cortez while working in San Juan, PR.	\$ 140.00
Calimano-Colon, Alberto	7/11/2017	Dinner while working in San Juan, PR.	\$ 35.00
Calimano-Colon, Alberto	7/11/2017	Lunch while working in San Juan, PR.	\$ 12.21
Cortez, Berto	7/11/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/11/2017	Dinner for B. Cortez, V. Valencia while working in San Juan, PR.	\$ 39.00
Cortez, Berto	7/11/2017	Lunch for B. Cortez, J. Doyle, J. Vazquez-Rivera while working in San Juan, PR.	\$ 60.00
Doyle, John	7/11/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Hurley, Timothy	7/11/2017	Dinner for T. Hurley, R. Ferraro while working in San Juan, PR.	\$ 62.13
Kennedy, Cade	7/11/2017	Lunch while working in San Juan, PR.	\$ 10.34
Lew, Matt	7/11/2017	Breakfast while working in San Juan, PR.	\$ 20.00
McCabe, Michael	7/11/2017	Breakfast while working in San Juan, PR.	\$ 16.00
Nguyen, Phuong	7/11/2017	Dinner while working in San Juan, PR.	\$ 33.67
Nguyen, Phuong	7/11/2017	Breakfast while working in San Juan, PR.	\$ 6.23
Nguyen, Phuong	7/11/2017	Lunch for P. Nguyen, M. Lew, E. O'Neal while working in San Juan, PR.	\$ 8.13
Nguyen, Phuong	7/11/2017	Breakfast in Miami, FL while traveling to San Juan, PR.	\$ 20.00
O'Neal, Emma	7/11/2017	Dinner for E. O'Neal, Y. Badr, A. Singh while working in San Juan, PR.	\$ 81.13
Pereira, Ravin	7/11/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	7/11/2017	Dinner for R. Pereira, M. Quails while working in San Juan, PR.	\$ 34.88
Pizzo, Chris	7/11/2017	Breakfast while working in San Juan, PR.	\$ 6.00
Pizzo, Chris	7/11/2017	Lunch for C. Pizzo, A. Singh, E. O'Neal while working in San Juan, PR.	\$ 29.59
Prommel, Patrick	7/11/2017	Dinner for P. Prommel, M. Quails, D. Saran, Y. Badr, S. Sundaram, R. Pereira while working in San Juan, PR.	\$ 210.00
Prommel, Patrick	7/11/2017	Lunch while working in San Juan, PR.	\$ 19.73
Quails, Mike	7/11/2017	Breakfast while working in San Juan, PR.	\$ 16.00
Quails, Mike	7/11/2017	Dinner for M. Quails, R. Pereira while working in San Juan, PR.	\$ 31.21
Saran, Daljeet	7/11/2017	Breakfast while working in San Juan, PR.	\$ 4.93
Saran, Daljeet	7/11/2017	Lunch while working in San Juan, PR for D. Saran.	\$ 11.04
Steinway, Jon	7/11/2017	Dinner while working in San Juan, PR.	\$ 35.00
Sundaram, Swami	7/11/2017	Lunch while working in San Juan, PR.	\$ 5.25
Theocharidis, Costas	7/11/2017	Dinner while working in San Juan, PR.	\$ 26.43
Theocharidis, Costas	7/11/2017	Lunch for C. Theocharidis, R. Pereira, M. Quails while working in San Juan, PR.	\$ 55.28
Young, Chris	7/11/2017	Lunch while working in San Juan, PR.	\$ 8.23
Badr, Yasmin	7/12/2017	Lunch for Y. Badr, J. Wheelock, D. Saran, R. Ferraro while working in San Juan, PR.	\$ 80.00
Blair, Kirk	7/12/2017	Dinner for K. Blair, C. Young, J. Doyle, B. Cortez while working in San Juan, PR.	\$ 83.13
Blair, Kirk	7/12/2017	Breakfast while working in San Juan, PR.	\$ 15.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Cortez, Berto	7/12/2017	Breakfast while working in San Juan, PR.	\$ 17.00
Cortez, Berto	7/12/2017	Dinner for B. Cortez, V. Valencia, M. Quails, P. Nguyen, A. Singh, C. Pizzo, M. Lew while working in San Juan, PR.	\$ 245.00
Cortez, Berto	7/12/2017	Lunch while working in San Juan, PR.	\$ 9.75
Doyle, John	7/12/2017	Breakfast while working in San Juan, PR.	\$ 16.00
Hurley, Timothy	7/12/2017	Dinner for T. Hurley, R. Ferraro, J. Doyle, K. Blair, C. Young while working in San Juan, PR.	\$ 140.20
Kennedy, Cade	7/12/2017	Dinner while working in San Juan, PR.	\$ 35.00
Lew, Matt	7/12/2017	Breakfast while working in San Juan, PR.	\$ 16.00
Lew, Matt	7/12/2017	Dinner while working in San Juan, PR.	\$ 35.00
Nguyen, Phuong	7/12/2017	Breakfast while working in San Juan, PR.	\$ 6.43
Nguyen, Phuong	7/12/2017	Lunch for P. Nguyen, M. Lew, C. Kennedy, K. Blair, J. Steinway while working in San Juan, PR.	\$ 100.00
O'Neal, Emma	7/12/2017	Dinner while working in San Juan, PR.	\$ 37.49
Pereira, Ravin	7/12/2017	Breakfast while working in San Juan, PR.	\$ 16.00
Pereira, Ravin	7/12/2017	Dinner for R. Pereira, C. Theocharidis, P. Prommel while working in San Juan, PR.	\$ 44.91
Pereira, Ravin	7/12/2017	Lunch for R. Pereira, C. Theocharidis, V. Valencia while working in San Juan, PR.	\$ 24.29
Pizzo, Chris	7/12/2017	Dinner while working in San Juan, PR.	\$ 35.00
Pizzo, Chris	7/12/2017	Lunch while working in San Juan, PR.	\$ 12.65
Prommel, Patrick	7/12/2017	Lunch for P. Prommel, M. Quails while working in San Juan, PR.	\$ 18.40
Prommel, Patrick	7/12/2017	Breakfast while working in San Juan, PR.	\$ 5.84
Quails, Mike	7/12/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	7/12/2017	Lunch while working in San Juan, PR.	\$ 7.44
Sundaram, Swami	7/12/2017	Breakfast while working in San Juan, PR.	\$ 8.03
Theocharidis, Costas	7/12/2017	Dinner for C. Theocharidis, R. Pereira, P. Prommel while working in San Juan, PR.	\$ 103.92
Theocharidis, Costas	7/12/2017	Lunch for C. Theocharidis, R. Pereira, V. Valencia while working in San Juan, PR.	\$ 60.00
Wheelock, John	7/12/2017	Dinner for J. Wheelock, Y. Badr, D. Saran while working in San Juan, PR.	\$ 105.00
Wheelock, John	7/12/2017	Lunch for J. Wheelock, R. Ferraro, Y. Badr while working in San Juan, PR.	\$ 53.71
Badr, Yasmin	7/13/2017	Lunch for Y. Badr, D. Saran, J. Wheelock while working in San Juan, PR.	\$ 28.57
Blair, Kirk	7/13/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Calimano-Colon, Alberto	7/13/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/13/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/13/2017	Dinner for B. Cortez, M. Quails, K. Blair, R. Pereira, C. Kennedy, M. Lew while working in San Juan, PR.	\$ 148.48
Doyle, John	7/13/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	7/13/2017	Lunch while working in San Juan, PR.	\$ 19.68
Hurley, Timothy	7/13/2017	Dinner for T. Hurley, C. Young while working in San Juan, PR.	\$ 70.00

**Deloitte Financial Advisory Services LLP**  
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*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Kennedy, Cade	7/13/2017	Dinner for C. Kennedy, A. Singh, V. Valencia while working in San Juan, PR.	\$ 105.00
Kennedy, Cade	7/13/2017	Lunch for C. Kennedy, V. Valencia while working in San Juan, PR.	\$ 25.68
Lew, Matt	7/13/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Nguyen, Phuong	7/13/2017	Dinner while working in San Juan, PR.	\$ 34.54
Nguyen, Phuong	7/13/2017	Breakfast while working in San Juan, PR.	\$ 4.82
Nguyen, Phuong	7/13/2017	Lunch for P. Nguyen, M. Lew, B. Cortez while working in San Juan, PR.	\$ 48.88
O'Neal, Emma	7/13/2017	Dinner while working in San Juan, PR.	\$ 25.72
Pereira, Ravin	7/13/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	7/13/2017	Lunch for R. Pereira, C. Theodoridis while working in San Juan, PR.	\$ 40.00
Pizzo, Chris	7/13/2017	Breakfast while working in San Juan, PR.	\$ 4.68
Pizzo, Chris	7/13/2017	Dinner while working in San Juan, PR.	\$ 17.73
Pizzo, Chris	7/13/2017	Lunch for C. Pizzo, A. Singh while working in San Juan, PR.	\$ 14.68
Quails, Mike	7/13/2017	Breakfast while working in San Juan, PR.	\$ 16.00
Quails, Mike	7/13/2017	Dinner while working in San Juan, PR.	\$ 27.99
Quails, Mike	7/13/2017	Lunch for M. Quails, P. Prommel, S. Sundaram, T. Hurley, C. Young while working in San Juan, PR.	\$ 58.81
Sundaram, Swami	7/13/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	7/13/2017	Dinner while working in San Juan, PR.	\$ 25.30
Sundaram, Swami	7/13/2017	Lunch while working in San Juan, PR.	\$ 10.57
Theodoridis, Costas	7/13/2017	Breakfast while working in San Juan, PR.	\$ 10.69
Theodoridis, Costas	7/13/2017	Dinner while working in San Juan, PR.	\$ 12.60
Wheelock, John	7/13/2017	Breakfast while working in San Juan, PR.	\$ 12.76
Wheelock, John	7/13/2017	Dinner while working in San Juan, PR.	\$ 35.00
Young, Chris	7/13/2017	Lunch while working in San Juan, PR.	\$ 8.37
Badr, Yasmin	7/14/2017	Breakfast while working in San Juan, PR.	\$ 2.10
Badr, Yasmin	7/14/2017	Dinner for Y. Badr, D. Saran, J. Wheelock while working in San Juan, PR.	\$ 105.00
Blair, Kirk	7/14/2017	Breakfast while working in San Juan, PR.	\$ 2.10
Cortez, Berto	7/14/2017	Breakfast while working in San Juan, PR.	\$ 14.00
Hurley, Timothy	7/14/2017	Lunch while working in San Juan, PR.	\$ 20.32
Kennedy, Cade	7/14/2017	Lunch while working in San Juan, PR.	\$ 10.57
Kennedy, Cade	7/14/2017	Breakfast while working in San Juan, PR.	\$ 7.00
Lew, Matt	7/14/2017	Breakfast while working in San Juan, PR.	\$ 11.93
Nguyen, Phuong	7/14/2017	Lunch while working in San Juan, PR.	\$ 20.00
Nguyen, Phuong	7/14/2017	Dinner while working in San Juan, PR.	\$ 20.25
Pereira, Ravin	7/14/2017	Lunch while working in San Juan, PR.	\$ 9.52
Pereira, Ravin	7/14/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	7/14/2017	Lunch for C. Pizzo, A. Singh, E. O'Neal while working in San Juan, PR.	\$ 54.78
Pizzo, Chris	7/14/2017	Breakfast while working in San Juan, PR.	\$ 14.60
Singh, Amit	7/14/2017	Breakfast in Phoenix, AZ while traveling to San Juan, PR.	\$ 13.99
Sundaram, Swami	7/14/2017	Dinner during travel for Commonwealth of Puerto Rico.	\$ 23.39
Sundaram, Swami	7/14/2017	Lunch while working in San Juan, PR.	\$ 20.00

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*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Wheelock, John	7/14/2017	Breakfast for J. Wheelock, D. Carey while working in San Juan, PR.	\$ 21.02
Wheelock, John	7/14/2017	Dinner for J. Wheelock, Y. Badr while working in Carolina, PR.	\$ 60.06
Wheelock, John	7/14/2017	Lunch for J. Wheelock, D. Saran while working in San Juan, PR.	\$ 18.12
Young, Chris	7/14/2017	Dinner while working in San Juan, PR.	\$ 26.70
McCabe, Michael	7/15/2017	Lunch while working in San Juan, PR.	\$ 13.57
Saran, Daljeet	7/15/2017	Dinner for D. Saran, Y. Badr while working in San Juan, PR.	\$ 68.31
Badr, Yasmin	7/17/2017	Lunch while working in San Juan, PR.	\$ 16.00
Badr, Yasmin	7/17/2017	Dinner in Washington, DC while traveling to San Juan, PR.	\$ 15.48
Badr, Yasmin	7/17/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 13.18
Carey, Diana	7/17/2017	Dinner while working in San Juan, PR.	\$ 33.49
Carey, Diana	7/17/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 18.02
Cortez, Berto	7/17/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/17/2017	Lunch for B. Cortez, C. Kennedy while working in San Juan, PR.	\$ 9.97
Hurley, Timothy	7/17/2017	Breakfast in Boston, MA while traveling to San Juan, PR.	\$ 6.19
Hurley, Timothy	7/17/2017	Lunch while working in San Juan, PR.	\$ 6.52
Kennedy, Cade	7/17/2017	Breakfast in Phoenix, AZ while traveling to San Juan, PR.	\$ 8.99
Kennedy, Cade	7/17/2017	Dinner while working in San Juan, PR.	\$ 35.00
Lew, Matt	7/17/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Lew, Matt	7/17/2017	Dinner for M. Lew, B. Cortez, T. Hurley while working in San Juan, PR.	\$ 50.98
Nguyen, Phuong	7/17/2017	Breakfast in Jamaica, NJ while traveling to San Juan, PR.	\$ 15.00
Nguyen, Phuong	7/17/2017	Lunch while working in San Juan, PR.	\$ 37.44
O'Neal, Emma	7/17/2017	Dinner for E. O'Neal, P. Nguyen while working in San Juan, PR.	\$ 70.00
O'Neal, Emma	7/17/2017	Lunch while working in San Juan, PR.	\$ 20.00
Pereira, Ravin	7/17/2017	Dinner for R. Pereira, P. Prommel, M. Quails, S. Sundaram while working in San Juan, PR.	\$ 130.39
Pereira, Ravin	7/17/2017	Lunch while working in San Juan, PR.	\$ 20.00
Prommel, Patrick	7/17/2017	Lunch while working in San Juan, PR.	\$ 5.84
Quails, Mike	7/17/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Quails, Mike	7/17/2017	Dinner for M. Quails, R. Pereira, S. Sundaram, P. Prommel while working in San Juan, PR.	\$ 140.00
Saran, Daljeet	7/17/2017	Breakfast while working in San Juan, PR.	\$ 4.44
Saran, Daljeet	7/17/2017	Dinner while working in San Juan, PR.	\$ 22.35
Steinway, Jon	7/17/2017	Dinner while working in San Juan, PR.	\$ 35.00
Steinway, Jon	7/17/2017	Lunch while working in San Juan, PR.	\$ 3.79
Sundaram, Swami	7/17/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	7/17/2017	Lunch while working in San Juan, PR.	\$ 13.15
Wheelock, John	7/17/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 11.46
Wheelock, John	7/17/2017	Dinner for J. Wheelock, D. Carey while working in Orlando, FL.	\$ 46.94
Wheelock, John	7/17/2017	Lunch in Arlington, VA while traveling to San Juan, PR.	\$ 16.47
Badr, Yasmin	7/18/2017	Breakfast while working in San Juan, PR.	\$ 15.00

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*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Badr, Yasmin	7/18/2017	Lunch while working in Guaynabo, PR.	\$ 8.35
Carey, Diana	7/18/2017	Lunch while working in San Juan, PR.	\$ 16.66
Cortez, Berto	7/18/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/18/2017	Lunch while working in San Juan, PR.	\$ 12.49
Hurley, Timothy	7/18/2017	Breakfast in Boston, MA while traveling to San Juan, PR.	\$ 14.72
Hurley, Timothy	7/18/2017	Dinner for T. Hurley, R. Ferraro, C. Young while working in San Juan, PR.	\$ 35.93
Kennedy, Cade	7/18/2017	Dinner for C. Kennedy, A. Singh, M. Lew while working in San Juan, PR.	\$ 105.00
Kennedy, Cade	7/18/2017	Lunch while working in San Juan, PR.	\$ 9.07
Lew, Matt	7/18/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Nguyen, Phuong	7/18/2017	Dinner while working in San Juan, PR.	\$ 35.00
Nguyen, Phuong	7/18/2017	Lunch for P. Nguyen, M. Lew, B. Cortez, T. Hurley, J. Steinway while working in San Juan, PR.	\$ 75.21
O'Neal, Emma	7/18/2017	Dinner for E. O'Neal, Y. Badr while working in San Juan, PR.	\$ 70.00
Pereira, Ravin	7/18/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	7/18/2017	Dinner while working in San Juan, PR.	\$ 15.38
Pereira, Ravin	7/18/2017	Lunch for R. Pereira, V. Valencia, J. Velez, E. O'Neal while working in San Juan, PR.	\$ 56.53
Pizzo, Chris	7/18/2017	Breakfast in Tampa, FL while traveling to San Juan, PR.	\$ 15.68
Pizzo, Chris	7/18/2017	Dinner while working in San Juan, PR.	\$ 35.00
Prommel, Patrick	7/18/2017	Breakfast while working in San Juan, PR.	\$ 31.80
Prommel, Patrick	7/18/2017	Dinner for P. Prommel, M. Quails, S. Sundaram, V. Soran while working in San Juan, PR.	\$ 140.00
Quails, Mike	7/18/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Quails, Mike	7/18/2017	Dinner for M. Quails, V. Soran, S. Sundaram while working in San Juan, PR.	\$ 27.88
Saran, Daljeet	7/18/2017	Dinner while working in San Juan, PR.	\$ 22.51
Steinway, Jon	7/18/2017	Dinner while working in San Juan, PR.	\$ 26.80
Steinway, Jon	7/18/2017	Breakfast in Newark, NJ while traveling to San Juan, PR.	\$ 15.00
Steinway, Jon	7/18/2017	Lunch while working in San Juan, PR.	\$ 9.76
Sundaram, Swami	7/18/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	7/18/2017	Dinner for S. Sundaram, M. Quails, P. Prommel, V. Soran while working in San Juan, PR.	\$ 140.00
Sundaram, Swami	7/18/2017	Lunch for S. Sundaram, V. Soran, M. Quails, P. Prommel while working in San Juan, PR.	\$ 80.00
Wheelock, John	7/18/2017	Dinner while working in San Juan, PR.	\$ 35.00
Wheelock, John	7/18/2017	Lunch while working in Guaynabo, PR.	\$ 14.62
Badr, Yasmin	7/19/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Carey, Diana	7/19/2017	Dinner for D. Carey, Y. Badr while working in San Juan, PR.	\$ 70.00
Cortez, Berto	7/19/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/19/2017	Lunch for B. Cortez, M. Lew, P. Nguyen, V. Valencia, J. Velez, T. Hurley while working in San Juan, PR.	\$ 90.84
Hurley, Timothy	7/19/2017	Dinner while working in San Juan, PR.	\$ 35.00
Kennedy, Cade	7/19/2017	Dinner for C. Kennedy, B. Cortez, M. Lew, A. Singh while working in San Juan, PR.	\$ 83.57



**Deloitte Financial Advisory Services LLP**

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***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Kennedy, Cade	7/19/2017	Lunch for C. Kennedy, V. Valencia, J. Velez, R. Pereira while working in San Juan, PR.	\$ 47.99
Lew, Matt	7/19/2017	Breakfast while working in San Juan, PR.	\$ 15.00
O'Neal, Emma	7/19/2017	Dinner for E. O'Neal, P. Nguyen while working in San Juan, PR.	\$ 70.00
Pereira, Ravin	7/19/2017	Dinner while working in San Juan, PR.	\$ 30.59
Pereira, Ravin	7/19/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	7/19/2017	Dinner for C. Pizzo, J. Gabb while working in San Juan, PR.	\$ 70.00
Prommel, Patrick	7/19/2017	Lunch for P. Prommel, V. Soran while working in San Juan, PR.	\$ 39.91
Quails, Mike	7/19/2017	Lunch while working in San Juan, PR.	\$ 20.00
Saran, Daljeet	7/19/2017	Lunch while working in San Juan, PR.	\$ 12.00
Saran, Daljeet	7/19/2017	Dinner while working in San Juan, PR.	\$ 27.00
Steinway, Jon	7/19/2017	Dinner while working in San Juan, PR.	\$ 35.00
Sundaram, Swami	7/19/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	7/19/2017	Lunch while working in San Juan, PR.	\$ 10.57
Wheelock, John	7/19/2017	Dinner while working in San Juan, PR.	\$ 35.00
Wheelock, John	7/19/2017	Lunch for J. Wheelock, D. Saran while working in San Juan, PR.	\$ 20.00
Young, Chris	7/19/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 15.00
Badr, Yasmin	7/20/2017	Dinner while working in San Juan, PR.	\$ 21.53
Badr, Yasmin	7/20/2017	Lunch while working in San Juan, PR.	\$ 8.67
Carey, Diana	7/20/2017	Dinner while working in San Juan, PR.	\$ 12.25
Carey, Diana	7/20/2017	Lunch for D. Carey, J. Wheelock, D. Saran while working in San Juan, PR.	\$ 24.80
Cortez, Berto	7/20/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/20/2017	Dinner for B. Cortez, M. Lew, A. Singh while working in San Juan, PR.	\$ 81.60
Hurley, Timothy	7/20/2017	Dinner for T. Hurley, C. Young, R. Ferraro while working in San Juan, PR.	\$ 105.00
Hurley, Timothy	7/20/2017	Lunch while working in San Juan, PR.	\$ 7.81
Kennedy, Cade	7/20/2017	Breakfast while working in San Juan, PR.	\$ 11.54
Kennedy, Cade	7/20/2017	Dinner while working in San Juan, PR.	\$ 35.00
Kennedy, Cade	7/20/2017	Lunch in Miami, FL while traveling home from San Juan, PR.	\$ 20.00
Lew, Matt	7/20/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Nguyen, Phuong	7/20/2017	Dinner while working in San Juan, PR.	\$ 35.00
Nguyen, Phuong	7/20/2017	Lunch for P. Nguyen, M. Lew, B. Cortez while working in San Juan, PR.	\$ 41.35
Pereira, Ravin	7/20/2017	Dinner for R. Pereira, J. Velez while working in San Juan, PR.	\$ 21.96
Pereira, Ravin	7/20/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	7/20/2017	Lunch while working in San Juan, PR.	\$ 11.87
Prommel, Patrick	7/20/2017	Dinner in Atlanta, GA while traveling home from San Juan, PR.	\$ 35.00
Steinway, Jon	7/20/2017	Dinner while working in San Juan, PR.	\$ 35.00
Steinway, Jon	7/20/2017	Lunch while working in San Juan, PR.	\$ 16.42



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*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Vazquez-Rivera, Jose	7/20/2017	Lunch for J. Vazquez-Rivera, C. Pizzo, J. Gabb, A. Singh, E. O'Neal in San Juan, PR.	\$ 87.00
Wheelock, John	7/20/2017	Breakfast for J. Wheelock, D. Saran while working in San Juan, PR.	\$ 30.00
Wheelock, John	7/20/2017	Lunch while working in San Juan, PR.	\$ 10.81
Young, Chris	7/20/2017	Breakfast while working in San Juan, PR.	\$ 1.65
Young, Chris	7/20/2017	Lunch for C. Young, T. Hurley, D. Saran, M. Quails while working in San Juan, PR.	\$ 29.62
Cortez, Berto	7/21/2017	Dinner in Dallas, TX while traveling home from San Juan, PR.	\$ 35.00
Hurley, Timothy	7/21/2017	Lunch while working in San Juan, PR.	\$ 20.00
Lew, Matt	7/21/2017	Breakfast for M. Lew, B. Cortez while working in Carolina, PR.	\$ 14.05
Nguyen, Phuong	7/21/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	7/21/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	7/21/2017	Lunch for R. Pereira, V. Valencia while working in San Juan, PR.	\$ 29.41
Pizzo, Chris	7/21/2017	Dinner while working in San Juan, PR.	\$ 6.24
Soran, Vlad	7/21/2017	Dinner for V. Soran, P. Prommel while working in San Juan, PR.	\$ 70.00
Soran, Vlad	7/21/2017	Lunch while working in San Juan, PR.	\$ 20.33
Saran, Daljeet	7/22/2017	Dinner in Houston, TX.	\$ 9.59
Cortez, Berto	7/24/2017	Dinner for B. Cortez, M. Lew while working in San Juan, PR.	\$ 70.00
Doyle, John	7/24/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	7/24/2017	Dinner while working in San Juan, PR.	\$ 35.00
Doyle, John	7/24/2017	Breakfast during travel for Commonwealth of Puerto Rico.	\$ 13.04
Pereira, Ravin	7/24/2017	Lunch for R. Pereira, V. Valencia, M. Quails, V. Soran while working in San Juan, PR.	\$ 31.96
Prommel, Patrick	7/24/2017	Breakfast in Atlanta, GA while traveling to San Juan, PR.	\$ 8.81
Prommel, Patrick	7/24/2017	Dinner for P. Prommel, V. Soran, S. Sundaram, V. Valencia while working in San Juan, PR.	\$ 140.00
Prommel, Patrick	7/24/2017	Lunch while working in San Juan, PR.	\$ 6.53
Quails, Mike	7/24/2017	Breakfast in Orland, FL while traveling to San Juan, PR.	\$ 11.89
Quails, Mike	7/24/2017	Lunch for M. Quails, R. Pereira, V. Soran, V. Valencia while working in San Juan, PR.	\$ 80.00
Steinway, Jon	7/24/2017	Dinner in Newark, NJ while traveling to San Juan, PR.	\$ 27.14
Sundaram, Swami	7/24/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	7/24/2017	Dinner for S. Sundaram, M. Quails, P. Prommel, V. Soran, V. Valencia while working in San Juan, PR.	\$ 138.19
Wheelock, John	7/24/2017	Breakfast in Jamaica, NY while traveling to San Juan, PR.	\$ 11.26
Wheelock, John	7/24/2017	Dinner while working in San Juan, PR.	\$ 32.76
Wheelock, John	7/24/2017	Lunch while working in San Juan, PR.	\$ 20.00
Young, Chris	7/24/2017	Breakfast while working in San Juan, PR.	\$ 3.18
Young, Chris	7/24/2017	Dinner while working in San Juan, PR.	\$ 32.00
Young, Chris	7/24/2017	Lunch while working in San Juan, PR.	\$ 6.82
Carey, Diana	7/25/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 8.35
Carey, Diana	7/25/2017	Dinner while working in San Juan, PR.	\$ 30.61

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*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Carey, Diana	7/25/2017	Lunch while working in San Juan, PR.	\$ 11.32
Cortez, Berto	7/25/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/25/2017	Dinner while working in San Juan, PR.	\$ 23.00
Cortez, Berto	7/25/2017	Lunch for B. Cortez, V. Valencia, M. Quails, M. Lew, J. Velez, A. Harrs, J. Doyle, J. Steinway, R. Pereira while working in San Juan, PR.	\$ 158.32
Doyle, John	7/25/2017	Dinner while working in San Juan, PR.	\$ 30.53
Doyle, John	7/25/2017	Breakfast in Boston, MA while traveling to San Juan, PR.	\$ 11.53
Harris, Andy	7/25/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Harris, Andy	7/25/2017	Dinner while working in San Juan, PR.	\$ 16.00
Lew, Matt	7/25/2017	Breakfast for M. Lew, B. Cortez while working in San Juan, PR.	\$ 15.72
Pereira, Ravin	7/25/2017	Breakfast in Jamaica, NJ while traveling to San Juan, PR.	\$ 9.97
Pizzo, Chris	7/25/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	7/25/2017	Dinner while working in San Juan, PR.	\$ 35.00
Prommel, Patrick	7/25/2017	Dinner for P. Prommel, S. Sundaram, V. Soran, M. Quails while working in San Juan, PR.	\$ 140.00
Quails, Mike	7/25/2017	Dinner for M. Quails, V. Soran, P. Prommel, S. Sundaram while working in San Juan, PR.	\$ 73.56
Saran, Daljeet	7/25/2017	Dinner while working in San Juan, PR.	\$ 22.43
Saran, Daljeet	7/25/2017	Lunch for D. Saran, J. Wheelock while working in San Juan, PR.	\$ 40.00
Soran, Vlad	7/25/2017	Lunch while working in San Juan, PR.	\$ 15.00
Steinway, Jon	7/25/2017	Dinner while working in San Juan, PR.	\$ 35.00
Sundaram, Swami	7/25/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	7/25/2017	Lunch for S. Sundaram, M. Quails, P. Prommel, V. Soran while working in San Juan, PR.	\$ 80.00
Wheelock, John	7/25/2017	Breakfast for J. Wheelock, D. Saran while working in San Juan, PR.	\$ 20.51
Wheelock, John	7/25/2017	Dinner while working in San Juan, PR.	\$ 33.04
Carey, Diana	7/26/2017	Dinner while working in San Juan, PR.	\$ 35.00
Cortez, Berto	7/26/2017	Dinner while working in San Juan, PR.	\$ 23.00
Cortez, Berto	7/26/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	7/26/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Harris, Andy	7/26/2017	Lunch for A. Harris, C. Stevens in San Juan, PR.	\$ 40.00
Lew, Matt	7/26/2017	Breakfast while working in San Juan, PR.	\$ 11.04
Lew, Matt	7/26/2017	Dinner while working in San Juan, PR.	\$ 24.26
Pereira, Ravin	7/26/2017	Lunch for R. Pereira, V. Valencia, M. Lew, B. Cortez while working in San Juan, PR.	\$ 70.82
Pizzo, Chris	7/26/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	7/26/2017	Dinner for C. Pizzo, J. Gabb, A. Singh while working in San Juan, PR.	\$ 105.00
Prommel, Patrick	7/26/2017	Dinner for P. Prommel, S. Sundaram, V. Soran, V. Valencia, R. Pereira, M. Quails, J. Wheelock, J. Velez while working in San Juan, PR.	\$ 280.00

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*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Quails, Mike	7/26/2017	Dinner for M. Quails, S. Sundaram, P. Prommel, V. Soran, V. Valencia, J. Velez, R. Pereira, J. Wheelock while working in San Juan, PR.	\$ 213.76
Saran, Daljeet	7/26/2017	Dinner while working in San Juan, PR.	\$ 33.49
Steinway, Jon	7/26/2017	Dinner while working in San Juan, PR.	\$ 35.00
Sundaram, Swami	7/26/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	7/26/2017	Lunch for S. Sundaram, M. Quails, P. Prommel, V. Soran while working in San Juan, PR.	\$ 37.63
Wheelock, John	7/26/2017	Lunch for J. Wheelock, D. Saran, D. Carey, R. Ferraro while working in San Juan, PR.	\$ 80.00
Carey, Diana	7/27/2017	Lunch for D. Carey, D. Saran, J. Wheelock, R. Ferraro while working in San Juan, PR.	\$ 76.13
Cortez, Berto	7/27/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/27/2017	Dinner for B. Cortez, J. Doyle while working in San Juan, PR.	\$ 51.60
Doyle, John	7/27/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	7/27/2017	Lunch while working in San Juan, PR.	\$ 10.87
Harris, Andy	7/27/2017	Breakfast while working in San Juan, PR.	\$ 13.62
Lew, Matt	7/27/2017	Breakfast while working in San Juan, PR.	\$ 12.83
Pereira, Ravin	7/27/2017	Dinner for R. Pereira, M. Quails while working in San Juan, PR.	\$ 26.71
Pizzo, Chris	7/27/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	7/27/2017	Dinner while working in San Juan, PR.	\$ 24.20
Pizzo, Chris	7/27/2017	Lunch while working in San Juan, PR.	\$ 12.09
Prommel, Patrick	7/27/2017	Lunch while working in San Juan, PR.	\$ 8.64
Soran, Vlad	7/27/2017	Dinner while working in San Juan, PR.	\$ 35.00
Soran, Vlad	7/27/2017	Lunch while working in San Juan, PR.	\$ 18.90
Steinway, Jon	7/27/2017	Dinner while working in San Juan, PR.	\$ 13.31
Wheelock, John	7/27/2017	Dinner while working in San Juan, PR.	\$ 23.09
Cortez, Berto	7/28/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	7/28/2017	Lunch in Dallas, TX while traveling from San Juan, PR.	\$ 7.87
Doyle, John	7/28/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	7/28/2017	Lunch while working in San Juan, PR.	\$ 13.05
Quails, Mike	7/28/2017	Breakfast in Orland, FL while traveling to San Juan, PR.	\$ 8.08
Steinway, Jon	7/28/2017	Lunch while working in San Juan, PR.	\$ 12.60
Lew, Matt	7/30/2017	Dinner while working in San Juan, PR.	\$ 30.53
Badr, Yasmin	7/31/2017	Dinner for Y. Badr, D. Carey while working in San Juan, PR.	\$ 68.00
Badr, Yasmin	7/31/2017	Breakfast in Boston, MA while traveling to San Juan, PR.	\$ 12.98
Carey, Diana	7/31/2017	Breakfast while working in San Juan, PR.	\$ 10.31
Carey, Diana	7/31/2017	Lunch while working in San Juan, PR.	\$ 8.57
Cortez, Berto	7/31/2017	Dinner for B. Cortez, J. Doyle while working in San Juan, PR.	\$ 35.00
Doyle, John	7/31/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	7/31/2017	Dinner while working in San Juan, PR.	\$ 33.80
Doyle, John	7/31/2017	Lunch while working in San Juan, PR.	\$ 13.05
Lew, Matt	7/31/2017	Dinner while working in San Juan, PR.	\$ 25.00
Nguyen, Phuong	7/31/2017	Dinner while working in San Juan, PR.	\$ 35.00
Nguyen, Phuong	7/31/2017	Lunch while working in San Juan, PR.	\$ 14.50

**Deloitte Financial Advisory Services LLP**

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**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
O'Neal, Emma	7/31/2017	Dinner for E. O'Neal, H. Price, J. Steinway while working in San Juan, PR.	\$ 78.19
O'Neal, Emma	7/31/2017	Lunch while working in San Juan, PR.	\$ 20.00
Pereira, Ravin	7/31/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	7/31/2017	Lunch for R. Pereira, M. Quails, M. Lew, V. Valencia while working in San Juan, PR.	\$ 54.72
Pizzo, Chris	7/31/2017	Breakfast in Tampa, FL while traveling to San Juan, PR.	\$ 11.19
Pizzo, Chris	7/31/2017	Dinner while working in San Juan, PR.	\$ 35.00
Pizzo, Chris	7/31/2017	Lunch while working in San Juan, PR.	\$ 11.02
Price, Harrison	7/31/2017	Breakfast in Jamaica, NJ while traveling to San Juan, PR.	\$ 9.30
Prommel, Patrick	7/31/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 12.69
Prommel, Patrick	7/31/2017	Lunch while working in San Juan, PR.	\$ 4.33
Quails, Mike	7/31/2017	Breakfast in Orland, FL while traveling to San Juan, PR.	\$ 11.38
Saran, Daljeet	7/31/2017	Dinner while working in San Juan, PR.	\$ 26.96
Saran, Daljeet	7/31/2017	Lunch for D. Saran, J. Wheelock while working in San Juan, PR.	\$ 35.00
Steinway, Jon	7/31/2017	Lunch while working in San Juan, PR.	\$ 15.17
Steinway, Jon	7/31/2017	Dinner while working in San Juan, PR.	\$ 37.09
Sundaram, Swami	7/31/2017	Lunch for S. Sundaram, P. Prommel while working in San Juan, PR.	\$ 16.45
Wheelock, John	7/31/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 5.93
Wheelock, John	7/31/2017	Dinner while working in San Juan, PR.	\$ 35.00
<b>Meals Total</b>			<b>\$ 12,750.36</b>

**MILEAGE**

Professional	Date	Description	Total Amount
Cortez, Berto	7/10/2017	Mileage from home to DFW airport in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	7/14/2017	Mileage from DFW airport to home in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	7/24/2017	Mileage from home to DFW airport in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	7/28/2017	Mileage from DFW airport to home in Dallas, TX - 25 miles.	\$ 13.38
<b>Mileage Total</b>			<b>\$ 53.52</b>

**PARKING- LOCAL-IN TOWN**

Professional	Date	Description	Total Amount
Vazquez-Rivera, Jose	7/10/2017	Parking at client site in San Juan, PR.	\$ 5.25
Gil Diaz, Pablo	7/11/2017	Parking at client site in San Juan, PR.	\$ 5.95
Vazquez-Rivera, Jose	7/11/2017	Parking at client site in San Juan, PR.	\$ 5.75
Gil Diaz, Pablo	7/12/2017	Parking at client site in San Juan, PR.	\$ 3.15
Gil Diaz, Pablo	7/12/2017	Parking at client site in San Juan, PR.	\$ 4.70
Vazquez-Rivera, Jose	7/12/2017	Parking at client site in San Juan, PR.	\$ 5.75
Vazquez-Rivera, Jose	7/13/2017	Parking at client site in San Juan, PR.	\$ 6.75
Gil Diaz, Pablo	7/14/2017	Parking at client site in San Juan, PR.	\$ 5.95
Vazquez-Rivera, Jose	7/14/2017	Parking at client site in San Juan, PR.	\$ 3.25
Gil Diaz, Pablo	7/17/2017	Parking at client site in San Juan, PR.	\$ 6.65
Vazquez-Rivera, Jose	7/17/2017	Parking at client site in San Juan, PR.	\$ 6.00
Gil Diaz, Pablo	7/18/2017	Parking at client site in San Juan, PR.	\$ 6.65

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***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Vazquez-Rivera, Jose	7/18/2017	Parking at client site in San Juan, PR.	\$ 2.25
Gil Diaz, Pablo	7/19/2017	Parking at client site in San Juan, PR.	\$ 6.65
Morla, Marcos	7/19/2017	Parking at client site in San Juan, PR.	\$ 8.75
Vazquez-Rivera, Jose	7/19/2017	Parking at client site in San Juan, PR.	\$ 6.25
Gil Diaz, Pablo	7/20/2017	Parking at client site in San Juan, PR.	\$ 8.05
Vazquez-Rivera, Jose	7/20/2017	Parking at client site in San Juan, PR.	\$ 3.25
Vazquez-Rivera, Jose	7/21/2017	Parking at client site in San Juan, PR.	\$ 4.25
Vazquez-Rivera, Jose	7/24/2017	Parking at client site in San Juan, PR.	\$ 6.25
Vazquez-Rivera, Jose	7/25/2017	Parking at client site in San Juan, PR.	\$ 6.75
Vazquez-Rivera, Jose	7/26/2017	Parking at client site in San Juan, PR.	\$ 2.75
Vazquez-Rivera, Jose	7/27/2017	Parking at client site in San Juan, PR.	\$ 3.75
Vazquez-Rivera, Jose	7/28/2017	Parking at client site in San Juan, PR.	\$ 2.75
Vazquez-Rivera, Jose	7/31/2017	Parking at client site in San Juan, PR.	\$ 6.25
<b>Parking- Local-In Town Total</b>			<b>\$ 133.75</b>

**PARKING- TRAVEL**

Professional	Date	Description	Total Amount
Kelley, Michael	7/6/2017	Airport parking at Miami airport for 4 days.	\$ 93.50
Pizzo, Chris	7/13/2017	Airport parking at Tampa airport for 4 days.	\$ 72.00
Cortez, Berto	7/14/2017	Airport parking at DFW airport for 5 days.	\$ 102.84
Kennedy, Cade	7/14/2017	Airport parking at DFW airport for 5 days.	\$ 120.00
Singh, Amit	7/14/2017	Airport parking at DFW airport for 5 days.	\$ 102.84
Quails, Mike	7/19/2017	Airport parking at Orlando airport for 4 days.	\$ 51.00
Kennedy, Cade	7/20/2017	Airport parking at DFW airport for 5 days.	\$ 96.00
Pizzo, Chris	7/21/2017	Airport parking at Tampa airport for 4 days.	\$ 72.00
Cortez, Berto	7/28/2017	Airport parking at DFW airport for 5 days.	\$ 107.84
Quails, Mike	7/28/2017	Airport parking at Orlando airport for 4 days.	\$ 68.00
<b>Parking- Travel Total</b>			<b>\$ 886.02</b>

**TELEPHONE, CONFERENCE**

Professional	Date	Description	Total Amount
Cortez, Berto	7/7/2017	Charge for Puerto Rico related conference call.	\$ 25.11
<b>Telephone, Conference Total</b>			<b>\$ 25.11</b>

**TRANSPORTATION**

Professional	Date	Description	Total Amount
Badr, Yasmin	7/1/2017	Taxi from Boston, MA airport to home.	\$ 20.84
Badr, Yasmin	7/1/2017	Taxi from hotel to San Juan, PR airport for 5 people.	\$ 45.00
Carey, Diana	7/1/2017	Taxi from Arlington, VA airport to home.	\$ 14.43
Saran, Daljeet	7/1/2017	Taxi from Newark Airport, NJ to Jersey City, NJ.	\$ 22.65
Nguyen, Phuong	7/3/2017	Taxi from San Juan, PR airport to hotel.	\$ 40.00
Wheelock, John	7/3/2017	Taxi from Arlington, VA airport to home.	\$ 21.56
Doyle, John	7/5/2017	Car service from Boston, MA airport to home.	\$ 110.12
McLean, John	7/5/2017	Taxi from hotel to San Juan, PR airport.	\$ 28.00
Doyle, John	7/6/2017	Taxi from Hacienda to AFAAF offices for client meeting.	\$ 23.00
Doyle, John	7/6/2017	Taxi from AFAAF offices to OMB after client meeting.	\$ 24.00

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*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Doyle, John	7/6/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 24.00
Doyle, John	7/6/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 23.00
Hurley, Timothy	7/9/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Lew, Matt	7/9/2017	Taxi from home to Dallas, TX airport.	\$ 26.60
McCabe, Michael	7/9/2017	Taxi from New York, NY airport to home.	\$ 26.95
McCabe, Michael	7/9/2017	Taxi from San Juan, PR airport to hotel.	\$ 24.00
Steinway, Jon	7/9/2017	Taxi from home to Newark, NJ airport.	\$ 25.10
Badr, Yasmin	7/10/2017	Taxi from Hacienda to Fortaleza in San Juan, PR for client meeting.	\$ 3.60
Badr, Yasmin	7/10/2017	Taxi from home to Boston, MA airport.	\$ 18.85
Badr, Yasmin	7/10/2017	Taxi from San Juan, PR airport to Hacienda.	\$ 28.00
Calimano-Colon, Alberto	7/10/2017	Taxi from home to Arlington, VA airport.	\$ 59.91
Doyle, John	7/10/2017	Car service from home to Boston, MA airport.	\$ 101.62
Doyle, John	7/10/2017	Taxi from San Juan, PR airport to Hacienda.	\$ 23.00
Kennedy, Cade	7/10/2017	Taxi from San Juan, PR airport to hotel.	\$ 29.00
Nguyen, Phuong	7/10/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
O'Neal, Emma	7/10/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
Pereira, Ravin	7/10/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Prommel, Patrick	7/10/2017	Taxi from home San Francisco, CA airport.	\$ 18.05
Prommel, Patrick	7/10/2017	Taxi from San Juan, PR airport to hotel.	\$ 22.00
Quails, Mike	7/10/2017	Taxi from home to Orlando, FL airport.	\$ 12.31
Quails, Mike	7/10/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
Soran, Vlad	7/10/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Theocharidis, Costas	7/10/2017	Taxi from home to Boston, MA airport.	\$ 25.83
Theocharidis, Costas	7/10/2017	Taxi from San Juan, PR airport to client site.	\$ 25.00
Wheelock, John	7/10/2017	Taxi from home to Arlington, VA airport.	\$ 17.73
Wheelock, John	7/10/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Badr, Yasmin	7/11/2017	Taxi from Hacienda to other client site for meeting.	\$ 3.93
Blair, Kirk	7/11/2017	Car service from home to Newark, NJ Airport.	\$ 93.29
Blair, Kirk	7/11/2017	Taxi from San Juan, PR airport to Sheraton hotel.	\$ 28.00
Calimano-Colon, Alberto	7/11/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.11
Calimano-Colon, Alberto	7/11/2017	Taxi from Arlington, VA airport to home.	\$ 30.96
Pereira, Ravin	7/11/2017	Taxi from home to Newark, NJ airport.	\$ 46.33
Prommel, Patrick	7/11/2017	Taxi from hotel to Hacienda for client meeting.	\$ 6.00
Saran, Daljeet	7/11/2017	Taxi from Minneapolis Hotel to Minneapolis, MN airport.	\$ 54.00
Saran, Daljeet	7/11/2017	Taxi from Sheraton Old San Juan, PR to Fortaleza, PR for client meeting.	\$ 10.00
Saran, Daljeet	7/11/2017	Taxi from San Juan Airport, PR to Sheraton Old San Juan, PR.	\$ 23.00
Sundaram, Swami	7/11/2017	Taxi from home to Arlington, VA airport.	\$ 4.55
Sundaram, Swami	7/11/2017	Taxi from home to Arlington, VA airport.	\$ 18.13
Sundaram, Swami	7/11/2017	Taxi from San Juan, PR airport to hotel.	\$ 28.00
Cortez, Berto	7/12/2017	Taxi from Hacienda to Dept. of Education for client meeting.	\$ 5.79
Hurley, Timothy	7/12/2017	Taxi from AFAAF from Hacienda for client meeting.	\$ 8.73
McCabe, Michael	7/12/2017	Taxi from New York, NY airport to home.	\$ 32.39
McCabe, Michael	7/12/2017	Taxi from OMB office to San Juan PR airport.	\$ 9.78



**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**  
**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Prommel, Patrick	7/12/2017	Taxi from hotel to Hacienda for client meeting.	\$ 4.52
Saran, Daljeet	7/12/2017	Taxi from Sheraton Old San Juan, PR to Fortaleza, PR for client meeting.	\$ 12.00
Badr, Yasmin	7/13/2017	Taxi from Fortaleza to San Juan, PR airport.	\$ 13.93
Badr, Yasmin	7/13/2017	Taxi from Hacienda to Caribe Hilton hotel in San Juan, PR.	\$ 15.00
Doyle, John	7/13/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 23.00
Hurley, Timothy	7/13/2017	Taxi from Hacienda to AAFAA for client meeting.	\$ 4.92
Pizzo, Chris	7/13/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Prommel, Patrick	7/13/2017	Taxi from Hacienda to hotel.	\$ 6.04
Prommel, Patrick	7/13/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 10.08
Prommel, Patrick	7/13/2017	Taxi from San Juan, PR airport to hotel.	\$ 18.00
Saran, Daljeet	7/13/2017	Taxi from Sheraton Old San Juan, PR to Fortaleza, PR for client meeting.	\$ 12.00
Theocharidis, Costas	7/13/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 14.61
Badr, Yasmin	7/14/2017	Taxi from Arlington, VA airport to home.	\$ 28.47
Badr, Yasmin	7/14/2017	Taxi from Fortaleza to San Juan, PR airport.	\$ 16.21
Blair, Kirk	7/14/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 8.66
Blair, Kirk	7/14/2017	Taxi from Newark, NJ airport to home.	\$ 39.78
Doyle, John	7/14/2017	Car service from Boston, MA airport to home.	\$ 110.12
Hurley, Timothy	7/14/2017	Car Service from Boston, MA airport to residence.	\$ 91.00
Hurley, Timothy	7/14/2017	Taxi from hotel to San Juan, PR airport.	\$ 11.21
Kennedy, Cade	7/14/2017	Taxi from hotel to San Juan, PR airport.	\$ 14.81
Lew, Matt	7/14/2017	Taxi from DFW airport to home.	\$ 27.03
Nguyen, Phuong	7/14/2017	Taxi from Arlington, VA airport to home.	\$ 51.57
Nguyen, Phuong	7/14/2017	Taxi from hotel to San Juan, PR airport.	\$ 10.38
O'Neal, Emma	7/14/2017	Taxi from New York, NY airport to home.	\$ 70.27
Pereira, Ravin	7/14/2017	Taxi from hotel to San Juan, PR airport.	\$ 10.24
Quails, Mike	7/14/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.96
Quails, Mike	7/14/2017	Taxi from Orlando, FL airport to home.	\$ 32.16
Quails, Mike	7/14/2017	Taxi from San Juan, PR airport to hotel.	\$ 7.37
Saran, Daljeet	7/14/2017	Taxi from Sheraton Old San Juan, PR to San Juan, PR airport.	\$ 24.00
Singh, Amit	7/14/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Steinway, Jon	7/14/2017	Taxi from Newark, NJ airport to home.	\$ 71.14
Sundaram, Swami	7/14/2017	Taxi from hotel to San Juan, PR airport.	\$ 31.00
Theocharidis, Costas	7/14/2017	Taxi from Boston, MA airport to home.	\$ 52.40
Wheelock, John	7/14/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 20.00
Lew, Matt	7/15/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
Pereira, Ravin	7/15/2017	Taxi from home to Newark, NJ airport.	\$ 77.88
Saran, Daljeet	7/15/2017	Taxi from Newark Airport, NJ to home.	\$ 22.45
Sundaram, Swami	7/15/2017	Taxi from Wahsington, DC airport to home.	\$ 33.89
Wheelock, John	7/15/2017	Taxi from Arlington, VA airport to home.	\$ 21.00
Pereira, Ravin	7/16/2017	Taxi from home to Newark, NJ airport.	\$ 10.00
Badr, Yasmin	7/17/2017	Taxi from home to Boston, MA airport.	\$ 18.20
Badr, Yasmin	7/17/2017	Taxi from San Juan, PR airport to Hacienda.	\$ 28.00
Carey, Diana	7/17/2017	Taxi from home to Arlington, VA airport.	\$ 24.51
Carey, Diana	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Cortez, Berto	7/17/2017	Taxi from home to Dallas, TX airport.	\$ 60.70



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Hurley, Timothy	7/17/2017	Car Service from residence to Boston, MA airport.	\$ 91.00
Hurley, Timothy	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 29.00
Lew, Matt	7/17/2017	Taxi from Dept. of Education to Hacienda after client meeting.	\$ 7.61
Lew, Matt	7/17/2017	Taxi from Hacienda to Dept. of Education for client meeting.	\$ 10.78
Lew, Matt	7/17/2017	Taxi from home to Dallas, TX airport.	\$ 37.91
Lew, Matt	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 26.00
Nguyen, Phuong	7/17/2017	Taxi from Arlington, VA airport to home.	\$ 73.30
Nguyen, Phuong	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 40.00
O'Neal, Emma	7/17/2017	Taxi from home to New York, NY airport.	\$ 71.15
O'Neal, Emma	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 22.00
Pereira, Ravin	7/17/2017	Taxi from home to Newark, NJ airport.	\$ 58.98
Pereira, Ravin	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Prommel, Patrick	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 27.00
Quails, Mike	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Saran, Daljeet	7/17/2017	Taxi from San Juan Airport, PR to Sheraton Old San Juan, PR.	\$ 24.00
Saran, Daljeet	7/17/2017	Taxi from home to Newark Airport, NJ.	\$ 23.64
Saran, Daljeet	7/17/2017	Taxi from Sheraton Old San Juan, PR to Fortaleza, PR for client meeting.	\$ 12.00
Soran, Vlad	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Steinway, Jon	7/17/2017	Taxi from home to New York, NY airport.	\$ 92.49
Sundaram, Swami	7/17/2017	Taxi from home to Arlington, VA airport.	\$ 27.29
Sundaram, Swami	7/17/2017	Taxi from San Juan, PR airport to hotel.	\$ 28.00
Wheelock, John	7/17/2017	Taxi from home to Arlington, VA airport.	\$ 24.29
Badr, Yasmin	7/18/2017	Taxi from Hacienda to Fortaleza for client meeting.	\$ 3.60
Badr, Yasmin	7/18/2017	Taxi for team from Sheraton in Old San Juan to Agencia Estatal para el Manejo de Emergencias y Administración de Desastres (AEMEAD) in Caguas for client meeting.	\$ 60.00
Badr, Yasmin	7/18/2017	Taxi from Hacienda to client site in San Juan, PR for meetings.	\$ 7.15
Carey, Diana	7/18/2017	Taxi from Department of Public Safety to Agencia Estatal Manejo Emergencias in San Juan, PR for client meeting.	\$ 7.99
Carey, Diana	7/18/2017	Taxi from hotel to Agencia Estatal Manejo Emergencias in San Juan, PR for client meeting.	\$ 9.56
Doyle, John	7/18/2017	Taxi from airport to client site in San Jun, PR.	\$ 23.00
Pizzo, Chris	7/18/2017	Taxi from San Juan, PR airport to OMB office.	\$ 30.00
Prommel, Patrick	7/18/2017	Taxi from San Francisco, CA airport to home.	\$ 32.60
Saran, Daljeet	7/18/2017	Taxi from Department of educaation to Fortaleza, PR for client meeting.	\$ 27.57
Wheelock, John	7/18/2017	Taxi from Hacienda to Fortaleza for client meeting.	\$ 15.05
Badr, Yasmin	7/19/2017	Taxi from Hacienda to the department of labor for client meeting.	\$ 12.49
Badr, Yasmin	7/19/2017	Taxi from Sheraton in Old San Juan to Agencia Estatal para el Manejo de Emergencias y Administración de Desastres (AEMEAD) in Caguas for client meeting.	\$ 15.57

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Badr, Yasmin	7/19/2017	Taxi from the department of labor to hotel after client meeting.	\$ 10.38
Quails, Mike	7/19/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.16
Saran, Daljeet	7/19/2017	Taxi from PR-1 San Juan, PR to Fortaleza, PR for client meeting.	\$ 20.03
Badr, Yasmin	7/20/2017	Taxi from department of economic development to the department of state for client meeting.	\$ 10.21
Badr, Yasmin	7/20/2017	Taxi from Hacienda to the department of Economic Development for client meeting.	\$ 10.59
Badr, Yasmin	7/20/2017	Taxi from Sheraton in Old San Juan to Agencia Estatal para el Manejo de Emergencias y Administración de Desastres (AEMEAD) in Caguas for client meeting.	\$ 15.79
Badr, Yasmin	7/20/2017	Taxi from the department of state to San Juan, PR airport.	\$ 13.56
Carey, Diana	7/20/2017	Taxi from Agencia Estatal Manejo Emergencias to San Juan, PR airport.	\$ 19.24
Cortez, Berto	7/20/2017	Taxi from Hacienda to Dept. of Education for client meeting.	\$ 8.62
Kennedy, Cade	7/20/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Lew, Matt	7/20/2017	Taxi from Dept. of Education to Hacienda after client meeting.	\$ 6.44
Lew, Matt	7/20/2017	Taxi from Hacienda to Dept. of Education for client meeting.	\$ 10.23
O'Neal, Emma	7/20/2017	Taxi from hotel to San Juan, PR airport.	\$ 22.00
O'Neal, Emma	7/20/2017	Taxi from New York, NY airport to home.	\$ 63.35
Prommel, Patrick	7/20/2017	Taxi from hotel to Hacienda for client meeting.	\$ 15.31
Prommel, Patrick	7/20/2017	Taxi from Hacienda to EQB for client meeting.	\$ 8.60
Prommel, Patrick	7/20/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 19.88
Saran, Daljeet	7/20/2017	Taxi from PR-1 San Juan, PR to San Juan, PR airport.	\$ 20.96
Soran, Vlad	7/20/2017	Taxi from home to Atlanta, GA airport.	\$ 32.93
Soran, Vlad	7/20/2017	Taxi from San Juan, PR airport to hotel.	\$ 24.63
Wheelock, John	7/20/2017	Taxi from hotel to Hacienda for client meeting.	\$ 15.52
Wheelock, John	7/20/2017	Taxi from New York, NY airport to home.	\$ 66.00
Badr, Yasmin	7/21/2017	Taxi from the Arlington, VA airport to home.	\$ 19.64
Carey, Diana	7/21/2017	Taxi from Arlington, VA airport to home.	\$ 14.87
Cortez, Berto	7/21/2017	Taxi from Dallas, TX airport to home.	\$ 39.46
Hurley, Timothy	7/21/2017	Car Service from Boston, MA airport to residence.	\$ 91.00
Lew, Matt	7/21/2017	Taxi from Dallas, TX airport to home.	\$ 28.72
Lew, Matt	7/21/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.57
Nguyen, Phuong	7/21/2017	Taxi from Arlington, VA airport to home.	\$ 49.00
Nguyen, Phuong	7/21/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.59
Pereira, Ravin	7/21/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.15
Pereira, Ravin	7/21/2017	Taxi from Newark, NJ airport to home.	\$ 51.11
Pizzo, Chris	7/21/2017	Taxi from OMB office to San Juan PR airport.	\$ 30.00
Prommel, Patrick	7/21/2017	Taxi from San Francisco, CA airport to home.	\$ 25.40
Saran, Daljeet	7/21/2017	Taxi from Newark Airport, NJ to home.	\$ 21.45
Steinway, Jon	7/21/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 9.16
Steinway, Jon	7/21/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 17.40

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Steinway, Jon	7/21/2017	Taxi from Newark, NJ airport to home.	\$ 67.41
Sundaram, Swami	7/21/2017	Taxi from Arlington, VA airport to home.	\$ 97.25
Kennedy, Cade	7/22/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Steinway, Jon	7/23/2017	Taxi from home to Newark, NJ airport.	\$ 93.30
Steinway, Jon	7/23/2017	Taxi from San Juan, PR airport to hotel.	\$ 26.00
Cortez, Berto	7/24/2017	Taxi from San Juan, PR airport to client site.	\$ 22.00
Doyle, John	7/24/2017	Car service from home to Boston, MA airport.	\$ 101.62
Doyle, John	7/24/2017	Taxi from San Juan, PR airport to client site.	\$ 23.00
Lew, Matt	7/24/2017	Taxi from home to Dallas, TX airport.	\$ 41.11
Pereira, Ravin	7/24/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Pizzo, Chris	7/24/2017	Taxi from San Juan, PR airport to OMB office.	\$ 29.00
Prommel, Patrick	7/24/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Saran, Daljeet	7/24/2017	Taxi from home to Newark, NJ airport.	\$ 25.32
Saran, Daljeet	7/24/2017	Taxi from San Juan, PR airport to hotel.	\$ 24.00
Soran, Vlad	7/24/2017	Taxi from home to Atlanta, GA airport.	\$ 31.84
Sundaram, Swami	7/24/2017	Taxi from home to Washington, DC airport.	\$ 27.38
Sundaram, Swami	7/24/2017	Taxi from San Juan, PR airport to hotel.	\$ 26.00
Wheelock, John	7/24/2017	Taxi from home to Arlington, VA airport.	\$ 73.20
Carey, Diana	7/25/2017	Taxi from home to Arlington, VA airport.	\$ 16.70
Carey, Diana	7/25/2017	Taxi from Department of Public Safety to hotel after client meeting.	\$ 11.40
Carey, Diana	7/25/2017	Taxi from hotel to Department of Public Safety in San Juan, PR for client meeting.	\$ 10.94
Carey, Diana	7/25/2017	Taxi from San Juan, PR airport to hotel.	\$ 24.00
Lew, Matt	7/25/2017	Taxi from Hacienda to hotel.	\$ 4.52
Lew, Matt	7/25/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 8.35
Lew, Matt	7/25/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 5.87
Pereira, Ravin	7/25/2017	Taxi from home to Newark, NJ airport.	\$ 48.90
Prommel, Patrick	7/25/2017	Taxi from home to San Francisco, CA airport.	\$ 21.70
Saran, Daljeet	7/25/2017	Taxi from DDEC Location #1 to DDEC Location #2 for client meeting.	\$ 3.60
Saran, Daljeet	7/25/2017	Taxi from DDEC Location #2 to hotel after client meeting.	\$ 7.23
Saran, Daljeet	7/25/2017	Taxi from hotel to DDEC #1 Location for client meeting.	\$ 7.71
Wheelock, John	7/25/2017	Taxi from Department of Economic Development to Department of Familia for client meeting.	\$ 4.24
Wheelock, John	7/25/2017	Taxi from Department of Familia to Fortaleza after client meeting.	\$ 11.90
Wheelock, John	7/25/2017	Taxi from hotel to Department of Economic Development for client meeting.	\$ 9.51
Doyle, John	7/26/2017	Taxi from OMB to AFAAF for client meeting.	\$ 10.02
Nguyen, Phuong	7/26/2017	Taxi from Arlington, VA airport to office.	\$ 15.25
Nguyen, Phuong	7/26/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 27.57
Prommel, Patrick	7/26/2017	Taxi from Hacienda to mental health agency for client meeting.	\$ 10.30
Prommel, Patrick	7/26/2017	Taxi from mental health agency to Hacienda after client meeting.	\$ 10.57

**Deloitte Financial Advisory Services LLP**

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**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Saran, Daljeet	7/26/2017	Taxi from Department of Education in San Juan, PR to Sheraton Old San Juan, PR after client meeting.	\$ 23.00
Cortez, Berto	7/27/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.52
Cortez, Berto	7/27/2017	Taxi from hotel to San Juan, PR airport.	\$ 7.75
Doyle, John	7/27/2017	Taxi from Hacienda to OMB for client meeting.	\$ 3.60
Doyle, John	7/27/2017	Taxi from OMB to Hacienda for client meeting.	\$ 3.60
Lew, Matt	7/27/2017	Taxi from Dallas, TX airport to home.	\$ 26.76
Lew, Matt	7/27/2017	Taxi from hotel to San Juan, PR airport.	\$ 7.90
Pizzo, Chris	7/27/2017	Taxi from Office of Management and Budget to San Juan, PR airport.	\$ 20.21
Prommel, Patrick	7/27/2017	Taxi from Arlington, VA airport to home.	\$ 46.16
Prommel, Patrick	7/27/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 10.16
Saran, Daljeet	7/27/2017	Taxi from Sheraton Old San Juan, PR to Fortaleza, PR for client meeting.	\$ 13.00
Saran, Daljeet	7/27/2017	Taxi from Fortaleza, PR to San Juan, PR airport.	\$ 25.00
Steinway, Jon	7/27/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Sundaram, Swami	7/27/2017	Taxi from Wahsington, DC airport to home.	\$ 29.51
Wheelock, John	7/27/2017	Taxi from Hacienda to agency for client meeting.	\$ 7.83
Cortez, Berto	7/28/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.62
Doyle, John	7/28/2017	Taxi from OMB to Oversight Board offices for client meeting.	\$ 9.44
Pereira, Ravin	7/28/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.24
Pizzo, Chris	7/28/2017	Taxi from Tampa, FL airport to home.	\$ 43.25
Quails, Mike	7/28/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.88
Saran, Daljeet	7/28/2017	Taxi from Newark Airport, NJ to home.	\$ 21.40
Soran, Vlad	7/28/2017	Taxi from Atlanta, GA airport to home.	\$ 33.26
Steinway, Jon	7/28/2017	Taxi from Newark, NJ airport to home.	\$ 53.44
Steinway, Jon	7/28/2017	Taxi from San Juan, PR airport to Sheraton hotel.	\$ 24.00
Wheelock, John	7/28/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Wheelock, John	7/28/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Wheelock, John	7/28/2017	Taxi from Arlington, VA airport to home.	\$ 23.00
Pereira, Ravin	7/29/2017	Taxi from home to Newark, NJ airport.	\$ 50.29
Lew, Matt	7/30/2017	Taxi from home to Dallas, TX airport.	\$ 28.48
Lew, Matt	7/30/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
Badr, Yasmin	7/31/2017	Taxi from home to Boston, MA airport.	\$ 21.83
Badr, Yasmin	7/31/2017	Taxi from San Juan, PR airport to Hacienda.	\$ 57.00
Carey, Diana	7/31/2017	Taxi from hotel in San Juan, PR to Emergency Management Services for client meeting.	\$ 22.56
Carey, Diana	7/31/2017	Taxi from Emergency Management Services to hotel after client meeting.	\$ 21.50
Carey, Diana	7/31/2017	Taxi from to Emergency Management Services from office for client meeting.	\$ 3.60
Doyle, John	7/31/2017	Car service from Boston, MA airport to home.	\$ 110.12
Doyle, John	7/31/2017	Car service from home to Boston, MA airport.	\$ 101.62
Doyle, John	7/31/2017	Taxi from Hacienda to OMB for client meeting.	\$ 3.60
Doyle, John	7/31/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Nguyen, Phuong	7/31/2017	Taxi from San Juan, PR airport to hotel.	\$ 40.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-3 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE JULY STATEMENT PERIOD (JULY 1, 2017 THROUGH JULY 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
O'Neal, Emma	7/31/2017	Taxi from home to New York, NY airport.	\$ 60.03
O'Neal, Emma	7/31/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.75
Pizzo, Chris	7/31/2017	Taxi from San Juan, PR airport to OMB office.	\$ 29.00
Price, Harrison	7/31/2017	Taxi from home to Newark, NJ airport.	\$ 82.56
Prommel, Patrick	7/31/2017	Taxi from home San Francisco, CA airport.	\$ 33.25
Quails, Mike	7/31/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Saran, Daljeet	7/31/2017	Taxi from Sheraton Old San Juan, PR to Fortaleza, PR for client meeting.	\$ 15.00
Saran, Daljeet	7/31/2017	Taxi from home to Newark Airport, NJ.	\$ 23.48
Steinway, Jon	7/31/2017	Taxi from home to Newark, NJ airport.	\$ 70.56
Sundaram, Swami	7/31/2017	Taxi from Wahsington, DC airport to home.	\$ 26.81
Sundaram, Swami	7/31/2017	Taxi from San Juan, PR airport to hotel.	\$ 35.00
Wheelock, John	7/31/2017	Taxi from home to Arlington, VA airport.	\$ 17.72
Wheelock, John	7/31/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 11.00
Wheelock, John	7/31/2017	Taxi from San Juan, PR airport to hotel.	\$ 24.00
<b>Transportation Total</b>			<b>\$ 7,274.62</b>
<b>TOTAL EXPENSES - JULY STATEMENT PERIOD</b>			<b>\$ 95,873.99</b>

**EXHIBIT B-4**

**EXPENSE DETAIL FOR THE AUGUST STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**AUGUST 1, 2017 THROUGH AUGUST 31, 2017**

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
<b>Airfare</b>			
Blair, Kirk	8/2/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 460.20
Doyle, John	8/2/2017	Airline change fee per client request.	\$ 100.00
Soran, Vlad	8/2/2017	Roundtrip coach airfare from Atlanta, GA to San Juan, PR.	\$ 786.27
Badr, Yasmin	8/3/2017	One way coach airfare from San Juan PR to Arlington, VA	\$ 222.10
Badr, Yasmin	8/3/2017	Roundtrip coach airfare from San Juan, PR to Boston, MA.	\$ 310.54
Carey, Diana	8/3/2017	One coach airfare from San Juan, PR to Washington, DC.	\$ 252.58
O'Neal, Emma	8/3/2017	One way coach airfare from San Juan, PR to New York, NY.	\$ 199.10
Pizzo, Chris	8/3/2017	One way coach airfare from San Juan, PR to Tampa, FL.	\$ 158.74
Prommel, Patrick	8/3/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 642.89
Steinway, Jon	8/3/2017	One way coach airfare from San Juan, PR to Newark, NJ.	\$ 230.10
Wheelock, John	8/3/2017	Roundtrip coach airfare from San Juan, PR to Washington, DC.	\$ 242.46
Nguyen, Phuong	8/4/2017	One way coach airfare from San Juan, PR to New York, NY	\$ 202.54
Steinway, Jon	8/6/2017	One way coach airfare from Newark, NJ to San Juan, PR.	\$ 230.10
Badr, Yasmin	8/7/2017	One way coach airfare from Boston, MA to San Juan PR	\$ 273.74
Carey, Diana	8/7/2017	Roundtrip coach airfare from Washington,DC to San Juan, PR.	\$ 543.80
Cortez, Berto	8/7/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 1,107.88
Doyle, John	8/7/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 584.28
Hurley, Timothy	8/7/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 515.28
Kennedy, Cade	8/7/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Nguyen, Phuong	8/7/2017	One way coach airfare from New York, NY to San Juan, PR	\$ 278.34
Pizzo, Chris	8/7/2017	One way coach airfare from New York, NY to San Juan, PR.	\$ 256.44
Saran, Daljeet	8/7/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR	\$ 528.20
Singh, Amit	8/7/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 1,103.38
Sundaram, Swami	8/7/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 568.70
Wheelock, John	8/7/2017	One way coach airfare from Washington, DC to San Juan, PR.	\$ 294.66
Young, Chris	8/8/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 543.80
Badr, Yasmin	8/10/2017	Roundtrip coach airfare from San Juan, PR to Boston, MA - low fair due to credit.	\$ 69.12
Doyle, John	8/10/2017	One way coach airfare from San Juan, PR to Boston, MA	\$ 153.61
Doyle, John	8/10/2017	Airline change fee per client request.	\$ 100.00
Pizzo, Chris	8/10/2017	One way coach airfare from San Juan, PR to Tampa, FL.	\$ 173.46
Prommel, Patrick	8/10/2017	One way coach airfare from San Juan, PR to Arlington, VA	\$ 251.30
Soran, Vlad	8/10/2017	Roundtrip coach airfare from Atlanta, GA to San Juan, PR.	\$ 908.80
Steinway, Jon	8/10/2017	One way coach airfare from San Juan, PR to Newark, NJ.	\$ 247.12
Wheelock, John	8/10/2017	One way coach airfare from San Juan, PR to Washington, DC.	\$ 252.58
Nguyen, Phuong	8/11/2017	One way coach airfare from San Juan, PR to New York, NY	\$ 202.54
Badr, Yasmin	8/14/2017	Roundtrip coach airfare from San Juan, PR to Boston, MA.	\$ 252.58
Carey, Diana	8/14/2017	Roundtrip coach airfare from Washington,DC to San Juan, PR.	\$ 505.16
Cortez, Berto	8/14/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Doyle, John	8/14/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 561.14



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Hurley, Timothy	8/14/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 621.08
Kennedy, Cade	8/14/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 1,103.38
Lew, Matt	8/14/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 688.35
Nguyen, Phuong	8/14/2017	One way coach airfare from New York, NY to San Juan, PR	\$ 242.46
O'Neal, Emma	8/14/2017	One way coach airfare from New York, NY to San Juan, PR.	\$ 406.35
Pizzo, Chris	8/14/2017	One way coach airfare from Tampa, FL to San Juan, PR.	\$ 317.92
Prommel, Patrick	8/14/2017	One way coach airfare from Arlington, VA to San Juan, PR	\$ 261.22
Quails, Mike	8/14/2017	Roundtrip coach airfare from Orlando, FL to San Juan, PR	\$ 366.24
Singh, Amit	8/14/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 734.50
Steinway, Jon	8/14/2017	One way coach airfare from Newark, NJ to San Juan, PR.	\$ 247.12
Sundaram, Swami	8/14/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 554.40
Young, Chris	8/14/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 544.20
Wheelock, John	8/15/2017	One way coach airfare from Washington, DC to San Juan, PR.	\$ 252.58
Badr, Yasmin	8/17/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 691.40
Doyle, John	8/17/2017	Airline change fee per client request.	\$ 100.00
O'Neal, Emma	8/17/2017	One way coach airfare from San Juan, PR to New York, NY.	\$ 245.80
Pizzo, Chris	8/17/2017	One way coach airfare from San Juan, PR to Tampa, FL.	\$ 257.41
Prommel, Patrick	8/17/2017	One way coach airfare from San Juan, PR to Arlington, VA	\$ 296.94
Soran, Vlad	8/17/2017	Roundtrip coach airfare from Atlanta, GA to San Juan, PR.	\$ 830.40
Steinway, Jon	8/17/2017	One way coach airfare from Newark, NJ to San Juan, PR.	\$ 286.50
Nguyen, Phuong	8/18/2017	One way coach airfare from San Juan, PR to New York, NY	\$ 237.80
Wheelock, John	8/18/2017	One way coach airfare from San Juan, PR to Washington, DC.	\$ 291.22
Lew, Matt	8/20/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Young, Chris	8/20/2017	One way coach airfare from Arlington, VA to San Juan, PR	\$ 252.82
Doyle, John	8/21/2017	Roundtrip coach airfare from Chicago, IL to San Juan, PR.	\$ 547.48
Hurley, Timothy	8/21/2017	Roundtrip coach airfare from Philadelphia, PA to San Juan, PR.	\$ 521.00
Kennedy, Cade	8/21/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 879.73
Nguyen, Phuong	8/21/2017	Roundtrip coach airfare from New York, NY to San Juan, PR	\$ 623.32
Prommel, Patrick	8/21/2017	One way coach airfare from Washington, DC to San Juan, PR.	\$ 222.10
Prommel, Patrick	8/21/2017	One way coach airfare from Washington, DC to San Juan, PR.	\$ 359.89
Quails, Mike	8/21/2017	Roundtrip coach airfare from Orlando, FL to San Juan, PR	\$ 422.36
Saran, Daljeet	8/21/2017	One way trip coach airfare from Newark, NJ to San Juan, PR	\$ 247.12
Singh, Amit	8/21/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 642.20
Wheelock, John	8/21/2017	One way coach airfare from Washington, DC to San Juan, PR.	\$ 252.58
Carey, Diana	8/22/2017	Roundtrip coach airfare from Washington,DC to San Juan, PR.	\$ 670.24
O'Neal, Emma	8/22/2017	One way coach airfare from New York, NY to San Juan, PR.	\$ 256.44
Sundaram, Swami	8/22/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 604.06
Saran, Daljeet	8/23/2017	One way coach airfare from San Juan, PR to Newark, NJ	\$ 314.22
Young, Chris	8/23/2017	One way coach airfare from San Juan, PR to Arlington, VA	\$ 291.22

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Doyle, John	8/24/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 1,297.00
Hurley, Timothy	8/24/2017	Roundtrip coach airfare from San Juan, PR to Newark, NJ.	\$ 413.06
Prommel, Patrick	8/24/2017	One way coach airfare from San Juan, PR to Arlington, VA	\$ 434.40
Wheelock, John	8/24/2017	One way coach airfare from San Juan, PR to Washington, DC.	\$ 559.40
O'Neal, Emma	8/25/2017	One way coach airfare from San Juan, PR to New York, NY.	\$ 247.12
Soran, Vlad	8/25/2017	Roundtrip coach airfare from Atlanta, GA to San Juan, PR.	\$ 627.70
Lew, Matt	8/27/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 1,103.38
Brubaker, Ted	8/28/2017	Roundtrip coach airfare from Oklahoma City, OK to San Juan, PR.	\$ 771.13
Cortez, Berto	8/28/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 688.35
Foughty, Ryan	8/28/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 875.23
Hurley, Timothy	8/28/2017	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$ 843.20
Kennedy, Cade	8/28/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 916.30
Kilchrist, Shawn	8/28/2017	Roundtrip coach airfare from Houston, TX to San Juan, PR	\$ 874.84
Morahan, Tim	8/28/2017	One way coach airfare from New York, NY to San Juan, PR	\$ 349.40
Pizzo, Chris	8/28/2017	Roundtrip coach airfare from Tampa, FL to San Juan, PR.	\$ 342.14
Prommel, Patrick	8/28/2017	One way coach airfare from Washington, DC to San Juan, PR.	\$ 222.10
Rodgers, Blake	8/28/2017	Roundtrip coach airfare from Dallas, TX to San Juan, PR.	\$ 929.73
Saran, Daljeet	8/28/2017	One way coach airfare from Newark, NJ to San Juan, PR	\$ 179.10
Young, Chris	8/28/2017	One way coach airfare from San Juan, PR to Arlington, VA	\$ 394.20
Carey, Diana	8/29/2017	Roundtrip coach airfare from Washington,DC to San Juan, PR.	\$ 543.80
Sundaram, Swami	8/29/2017	Roundtrip coach airfare from Arlington, VA to San Juan, PR.	\$ 604.06
Doyle, John	8/30/2017	Airline change fee per client request.	\$ 50.00
Morahan, Tim	8/31/2017	One way coach airfare from san Juan, PR to New York, NY	\$ 589.70
Saran, Daljeet	8/31/2017	One way coach airfare from San Juan, PR to Newark NJ	\$ 206.52
Wheelock, John	8/31/2017	Roundtrip coach airfare from San Juan, PR to Washington, DC.	\$ 636.94
<b>Airfare Total</b>			<b>\$ 48,322.07</b>

**Auto Tolls**

Professional	Date	Description	Total Amount
Sundaram, Swami	8/29/2017	Auto tolls for travel from home to Arlington, VA airport.	\$ 5.50
<b>Auto Tolls Total</b>			<b>\$ 5.50</b>

**Hotel**

Professional	Date	Description	Total Amount
Badr, Yasmin	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Carey, Diana	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Lew, Matt	8/1/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Nguyen, Phuong	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.36
Pereira, Ravin	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Pereira, Ravin	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Pizzo, Chris	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Price, Harrison	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, Daljeet	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	8/1/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Blair, Kirk	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Carey, Diana	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Lew, Matt	8/2/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Nguyen, Phuong	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.36
Pereira, Ravin	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Pereira, Ravin	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Pizzo, Chris	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Price, Harrison	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, Daljeet	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	8/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Blair, Kirk	8/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Cortez, Berto	8/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Doyle, John	8/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Lew, Matt	8/3/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Nguyen, Phuong	8/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Pereira, Ravin	8/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Pereira, Ravin	8/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Price, Harrison	8/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Singh, Amit	8/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Price, Harrison	8/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Soran, Vlad	8/6/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	8/6/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Doyle, John	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Pizzo, Chris	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Saran, Daljeet	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.09
Soran, Vlad	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Wheelock, John	8/7/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Badr, Yasmin	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Doyle, John	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Pizzo, Chris	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Prommel, Patrick	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Saran, Daljeet	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.09
Soran, Vlad	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Wheelock, John	8/8/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Badr, Yasmin	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Pizzo, Chris	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Prommel, Patrick	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Saran, Daljeet	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.09
Soran, Vlad	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Wheelock, John	8/9/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Kennedy, Cade	8/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Nguyen, Phuong	8/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	8/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Young, Chris	8/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Lew, Matt	8/14/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Nguyen, Phuong	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Pizzo, Chris	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Soran, Vlad	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Young, Chris	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	8/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Lew, Matt	8/15/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Nguyen, Phuong	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Pizzo, Chris	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Soran, Vlad	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Wheelock, John	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	8/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Lew, Matt	8/16/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Nguyen, Phuong	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 149.36
Pizzo, Chris	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Prommel, Patrick	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Soran, Vlad	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Steinway, Jon	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Young, Chris	8/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	8/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Lew, Matt	8/17/2017	1 night hotel accommodation at Caribe Hilton in San Juan, PR.	\$ 183.93
Nguyen, Phuong	8/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	8/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	8/20/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 190.37
Badr, Yasmin	8/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	8/21/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 201.93
Nguyen, Phuong	8/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	8/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, Daljeet	8/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 171.59
Wheelock, John	8/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	8/22/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 201.93
Nguyen, Phuong	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Saran, Daljeet	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 171.59
Sundaram, Swami	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	8/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Carey, Diana	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	8/23/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 201.93
Nguyen, Phuong	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
O'Neal, Emma	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Quails, Mike	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Wheelock, John	8/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Badr, Yasmin	8/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 150.47
Carey, Diana	8/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Lew, Matt	8/24/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 190.37

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
O'Neal, Emma	8/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Sundaram, Swami	8/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Brubaker, Ted	8/28/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 153.06
Cortez, Berto	8/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/28/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 151.77
Wheelock, John	8/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Brubaker, Ted	8/29/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 153.06
Carey, Diana	8/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Cortez, Berto	8/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/29/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 151.77
Saran, Daljeet	8/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Sundaram, Swami	8/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Wheelock, John	8/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Brubaker, Ted	8/30/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 153.06
Carey, Diana	8/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Cortez, Berto	8/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Doyle, John	8/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 131.36
Hurley, Timothy	8/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Prommel, Patrick	8/30/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$ 151.77
Saran, Daljeet	8/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Sundaram, Swami	8/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 130.08
Wheelock, John	8/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Cortez, Berto	8/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
<b>Hotel Total</b>			<b>\$ 30,671.29</b>

**Internet Access while Traveling**

Professional	Date	Description	Total Amount
Saran, Daljeet	8/3/2017	Internet access while traveling for client work.	\$ 2.99
Steinway, Jon	8/3/2017	Internet access while traveling for client work.	\$ 9.99
Cortez, Berto	8/4/2017	Internet access while traveling for client work.	\$ 4.95
Price, Harrison	8/4/2017	Internet access while traveling for client work.	\$ 9.99
Steinway, Jon	8/4/2017	Internet access while traveling for client work.	\$ 16.99
Lew, Matt	8/6/2017	Internet access while traveling for client work.	\$ 8.00
Saran, Daljeet	8/7/2017	Internet access while traveling for client work.	\$ 9.99
Cortez, Berto	8/9/2017	Internet access while traveling for client work.	\$ 4.95
Saran, Daljeet	8/10/2017	Internet access while traveling for client work.	\$ 2.99
Prommel, Patrick	8/14/2017	Internet access while traveling for client work.	\$ 5.99
Cortez, Berto	8/18/2017	Internet access while traveling for client work.	\$ 4.95
Saran, Daljeet	8/21/2017	Internet access while traveling for client work.	\$ 9.99
Saran, Daljeet	8/23/2017	Internet access while traveling for client work.	\$ 4.95



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Wheelock, John	8/23/2017	Internet access while traveling for client work.	\$ 3.52
Wheelock, John	8/28/2017	Internet access while traveling for client work.	\$ 15.95
Saran, Daljeet	8/29/2017	Internet access while traveling for client work.	\$ 9.99
Morahan, Tim	8/31/2017	Internet access while traveling for client work.	\$ 59.95
Rodgers, Blake	8/31/2017	Internet access while traveling for client work.	\$ 19.00
Rodgers, Blake	8/31/2017	Internet access while traveling for client work.	\$ 19.00
Wheelock, John	8/31/2017	Internet access while traveling for client work.	\$ 9.95
<b>Internet Access while Traveling Total</b>			<b>\$ 234.08</b>

**Meals**

Professional	Date	Description	Total Amount
Pereira, Ravin	7/24/2017	Dinner while working in San Juan, PR.	\$ 35.00
Pereira, Ravin	7/25/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	7/26/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	7/28/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Badr, Yasmin	8/1/2017	Lunch for D. Saran, J. Wheelock, R. Ferraro while working in San Juan, PR.	\$ 29.77
Badr, Yasmin	8/1/2017	Lunch while working in San Juan, PR.	\$ 7.79
Carey, Diana	8/1/2017	Lunch while working in San Juan, PR.	\$ 10.91
Cortez, Berto	8/1/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/1/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/1/2017	Dinner for J. Doyle, B. Cortez while working in San Juan, PR.	\$ 25.52
Doyle, John	8/1/2017	Lunch while working in San Juan, PR.	\$ 13.88
Lew, Matt	8/1/2017	Dinner for M. Lew, E. O'Neal while working in San Juan, PR.	\$ 70.00
Nguyen, Phuong	8/1/2017	Breakfast in Philadelphia, PA while traveling to San Juan, PR.	\$ 15.00
Nguyen, Phuong	8/1/2017	Dinner for P. Nguyen, E. O'Neal while working in San Juan, PR.	\$ 56.01
Nguyen, Phuong	8/1/2017	Lunch while working in San Juan, PR.	\$ 20.00
Pereira, Ravin	8/1/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	8/1/2017	Lunch for C. Pizzo, J. Gabb, A. Singh while working in San Juan, PR.	\$ 60.00
Price, Harrison	8/1/2017	Lunch for H. Price, J. Steinway while working in San Juan, PR.	\$ 32.28
Prommel, Patrick	8/1/2017	Dinner while working in San Juan, PR.	\$ 31.61
Prommel, Patrick	8/1/2017	Lunch for P. Prommel, M. Lew, B. Cortez, M. Quails, R. Pereira, V. Valencia, S. Sundaram while working in San Juan, PR.	\$ 90.63
Quails, Mike	8/1/2017	Dinner for M. Quails, S. Sundaram, R. Pereira while working in San Juan, PR.	\$ 71.89
Saran, Daljeet	8/1/2017	Dinner for D. Saran, Y. Badr, J. Wheelock, R. Ferraro, D. Carey while working in San Juan, PR.	\$ 169.99
Steinway, Jon	8/1/2017	Dinner for J. Steinway, M. Quails, R. Pereira, S. Sundaram, P. Prommel while working in San Juan, PR.	\$ 175.00
Steinway, Jon	8/1/2017	Breakfast in Newark, NJ while traveling to San Juan, PR.	\$ 18.46

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Wheelock, John	8/1/2017	Breakfast while working in San Juan, PR.	\$ 11.77
Blair, Kirk	8/2/2017	Breakfast while working in San Juan, PR.	\$ 16.00
Blair, Kirk	8/2/2017	Dinner for K. Blair, B. Cortez, J. Doyle while working in San Juan, PR.	\$ 105.00
Blair, Kirk	8/2/2017	Lunch while working in San Juan, PR.	\$ 13.00
Carey, Diana	8/2/2017	Dinner while working in San Juan, PR.	\$ 32.79
Cortez, Berto	8/2/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	8/2/2017	Lunch for B. Cortez, M. Lew while working in San Juan, PR.	\$ 28.00
Doyle, John	8/2/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/2/2017	Lunch while working in San Juan, PR.	\$ 8.11
Lew, Matt	8/2/2017	Dinner while working in San Juan, PR.	\$ 35.00
Nguyen, Phuong	8/2/2017	Lunch while working in San Juan, PR.	\$ 20.00
O'Neal, Emma	8/2/2017	Lunch for E. O'Neal, J. Steinway, H. Price while working in San Juan, PR.	\$ 60.00
Pereira, Ravin	8/2/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	8/2/2017	Lunch for R. Pereira, S. Sundaram, V. Valencia, P. Prommel while working in San Juan, PR.	\$ 54.00
Price, Harrison	8/2/2017	Breakfast while working in San Juan, PR.	\$ 4.23
Price, Harrison	8/2/2017	Dinner for H. Price, Y. Badr, E. O'Neal while working in San Juan, PR.	\$ 105.00
Prommel, Patrick	8/2/2017	Dinner while working in San Juan, PR.	\$ 31.61
Prommel, Patrick	8/2/2017	Lunch while working in San Juan, PR.	\$ 4.33
Saran, Daljeet	8/2/2017	Dinner while working in San Juan, PR.	\$ 34.00
Soran, Vlad	8/2/2017	Dinner while working in San Juan, PR.	\$ 27.54
Sundaram, Swami	8/2/2017	Dinner while working in San Juan, PR.	\$ 24.68
Sundaram, Swami	8/2/2017	Lunch for S. Sundaram, M. Quails, P. Prommel while working in San Juan, PR.	\$ 60.00
Wheelock, John	8/2/2017	Dinner while working in San Juan, PR.	\$ 28.91
Wheelock, John	8/2/2017	Lunch for J. Wheelock, D. Saran, R. Ferraro, D. Carey, Y. Badr while working in San Juan, PR.	\$ 80.59
Badr, Yasmin	8/3/2017	Dinner while working in San Juan, PR.	\$ 29.99
Blair, Kirk	8/3/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Blair, Kirk	8/3/2017	Dinner for K. Blair, A. Singh, J. Doyle, J. Gabb while working in San Juan, PR.	\$ 140.00
Carey, Diana	8/3/2017	Dinner while working in San Juan, PR.	\$ 10.81
Cortez, Berto	8/3/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/3/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/3/2017	Lunch while working in San Juan, PR.	\$ 8.92
Lew, Matt	8/3/2017	Dinner while working in San Juan, PR.	\$ 35.00
Nguyen, Phuong	8/3/2017	Dinner for P. Nguyen, Y. Badr while working in San Juan, PR.	\$ 54.35
Nguyen, Phuong	8/3/2017	Lunch for P. Nguyen, C. Kennedy while working in San Juan, PR.	\$ 33.94
Nguyen, Phuong	8/3/2017	Breakfast while working in San Juan, PR.	\$ 5.00
Pereira, Ravin	8/3/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pereira, Ravin	8/3/2017	Dinner while working in San Juan, PR.	\$ 35.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Pizzo, Chris	8/3/2017	Lunch while working in San Juan, PR.	\$ 12.02
Pizzo, Chris	8/3/2017	Dinner while working in San Juan, PR.	\$ 20.63
Price, Harrison	8/3/2017	Breakfast while working in San Juan, PR.	\$ 4.18
Saran, Daljeet	8/3/2017	Lunch while working in San Juan, PR.	\$ 8.65
Valencia, Veronica	8/3/2017	Lunch for V. Valencia, M. Quails, M. Lew, B. Cortez, R. Pereira, P. Nguyen, K. Blair, H. Price while working in San Juan, PR.	\$ 139.54
Wheelock, John	8/3/2017	Lunch while working in San Juan, PR.	\$ 20.00
Blair, Kirk	8/4/2017	Dinner for K. Blair, R. Ferraro while working in San Juan, PR.	\$ 70.00
Blair, Kirk	8/4/2017	Lunch for K. Blair, H. Price while working in San Juan, PR.	\$ 23.92
Cortez, Berto	8/4/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	8/4/2017	Lunch in Dallas, TX while traveling home from San Juan, PR.	\$ 16.81
Doyle, John	8/4/2017	Lunch while working in San Juan, PR.	\$ 12.75
Lew, Matt	8/4/2017	Breakfast while working in San Juan, PR.	\$ 12.83
Nguyen, Phuong	8/4/2017	Breakfast while working in San Juan, PR.	\$ 10.02
Nguyen, Phuong	8/4/2017	Lunch in Miami, FL while traveling home from San Juan, PR.	\$ 12.95
Pereira, Ravin	8/4/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Price, Harrison	8/4/2017	Lunch while working in San Juan, PR.	\$ 27.92
Prommel, Patrick	8/4/2017	Lunch in Houston, TX while traveling home from San Juan, PR.	\$ 20.00
Wheelock, John	8/4/2017	Lunch while working in San Juan, PR.	\$ 16.90
Price, Harrison	8/5/2017	Dinner while working in San Juan, PR.	\$ 33.90
Steinway, Jon	8/6/2017	Dinner while working in San Juan, PR.	\$ 35.00
Badr, Yasmin	8/7/2017	Breakfast in Boston, MA while traveling to San Juan, PR.	\$ 8.23
Carey, Diana	8/7/2017	Breakfast in Washington, DC while traveling to San Juan, PR.	\$ 12.49
Carey, Diana	8/7/2017	Lunch while working in San Juan, PR.	\$ 9.01
Cortez, Berto	8/7/2017	Breakfast in Dallas, TX while traveling to San Juan, PR.	\$ 2.19
Cortez, Berto	8/7/2017	Dinner while working in San Juan, PR.	\$ 12.49
Doyle, John	8/7/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/7/2017	Dinner for J. Doyle, T. Hurley while working in San Juan, PR.	\$ 50.35
Hurley, Timothy	8/7/2017	Breakfast for T. Hurley, J. Doyle in Boston, MA while traveling to San Juan, PR.	\$ 20.44
Hurley, Timothy	8/7/2017	Lunch while working in San Juan, PR.	\$ 6.69
Kennedy, Cade	8/7/2017	Breakfast in Dallas, TX while traveling to San Juan, PR.	\$ 10.35
Kennedy, Cade	8/7/2017	Dinner while working in San Juan, PR.	\$ 35.00
Kennedy, Cade	8/7/2017	Lunch while working in San Juan, PR.	\$ 10.34
Nguyen, Phuong	8/7/2017	Dinner for P. Nguyen, E. O'Neal while working in San Juan, PR.	\$ 43.97
Saran, Daljeet	8/7/2017	Dinner for D. Saran, Y. Badr, D. Carey while working in San Juan, PR.	\$ 83.00
Saran, Daljeet	8/7/2017	Lunch while working in San Juan, PR.	\$ 17.56
Soran, Vlad	8/7/2017	Dinner for V. Soran, S. Sundaram, P. Prommel while working in San Juan, PR.	\$ 105.00
Soran, Vlad	8/7/2017	Lunch for V. Soran, S. Sundaram while working in San Juan, PR.	\$ 40.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Steinway, Jon	8/7/2017	Dinner in Newark, NJ while traveling to San Juan, PR.	\$ 27.94
Sundaram, Swami	8/7/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	8/7/2017	Lunch while working in San Juan, PR.	\$ 6.69
Wheelock, John	8/7/2017	Breakfast in Jamaica, NY while traveling to San Juan, PR.	\$ 15.00
Wheelock, John	8/7/2017	Dinner while working in San Juan, PR.	\$ 23.51
Wheelock, John	8/7/2017	Lunch while working in San Juan, PR.	\$ 18.96
Badr, Yasmin	8/8/2017	Breakfast for Y. Badr, D. Saran while working in San Juan, PR.	\$ 14.88
Badr, Yasmin	8/8/2017	Dinner while working in San Juan, PR.	\$ 24.79
Badr, Yasmin	8/8/2017	Lunch for Y. Badr, D. Saran, D. Carey, J. Wheelock while working in San Juan, PR.	\$ 39.82
Carey, Diana	8/8/2017	Dinner while working in San Juan, PR.	\$ 34.08
Cortez, Berto	8/8/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Cortez, Berto	8/8/2017	Lunch for B. Cortez, P. Nguyen, J. Steinway, T. Hurley while working in San Juan, PR.	\$ 80.00
Doyle, John	8/8/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Hurley, Timothy	8/8/2017	Breakfast while working in San Juan, PR.	\$ 2.00
Kennedy, Cade	8/8/2017	Dinner while working in San Juan, PR.	\$ 35.00
Kennedy, Cade	8/8/2017	Breakfast while working in San Juan, PR.	\$ 6.75
Nguyen, Phuong	8/8/2017	Breakfast in Jamaica, NY while traveling to San Juan, PR.	\$ 15.00
Nguyen, Phuong	8/8/2017	Dinner while working in San Juan, PR.	\$ 35.00
Nguyen, Phuong	8/8/2017	Lunch in Jamaica, NY while traveling to San Juan, PR..	\$ 20.00
Pizzo, Chris	8/8/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	8/8/2017	Dinner for C. Pizzo, J. Gabb, A. Singh while working in San Juan, PR.	\$ 105.00
Prommel, Patrick	8/8/2017	Dinner for P. Prommel, V. Soran, S. Sundaram while working in San Juan, PR.	\$ 105.00
Prommel, Patrick	8/8/2017	Lunch while working in San Juan, PR.	\$ 12.60
Saran, Daljeet	8/8/2017	Dinner while working in San Juan, PR.	\$ 32.81
Soran, Vlad	8/8/2017	Dinner for V. Soran, S. Sundaram while working in San Juan, PR.	\$ 65.70
Steinway, Jon	8/8/2017	Dinner while working in San Juan, PR.	\$ 35.00
Sundaram, Swami	8/8/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	8/8/2017	Lunch for S. Sundaram, V. Soran while working in San Juan, PR.	\$ 40.00
Wheelock, John	8/8/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Wheelock, John	8/8/2017	Dinner while working in San Juan, PR.	\$ 31.82
Young, Chris	8/8/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 16.00
Badr, Yasmin	8/9/2017	Lunch for Y. Badr, D. Saran, D. Carey, J. Wheelock, R. Ferraro while working in San Juan, PR.	\$ 93.76
Cortez, Berto	8/9/2017	Lunch for B. Cortez, C. Kennedy while working in San Juan, PR.	\$ 20.63
Cortez, Berto	8/9/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/9/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Hurley, Timothy	8/9/2017	Breakfast while working in San Juan, PR.	\$ 2.00
Kennedy, Cade	8/9/2017	Dinner while working in San Juan, PR.	\$ 35.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Kennedy, Cade	8/9/2017	Lunch while working in San Juan, PR.	\$ 10.34
Nguyen, Phuong	8/9/2017	Lunch for P. Nguyen, T. Hurley, J. Steinway, B. Cortez, S. Sundaram, V. Soran, P. Prommel while working in San Juan, PR.	\$ 140.00
Pizzo, Chris	8/9/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Prommel, Patrick	8/9/2017	Dinner while working in San Juan, PR.	\$ 30.61
Steinway, Jon	8/9/2017	Lunch while working in San Juan, PR.	\$ 7.72
Sundaram, Swami	8/9/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	8/9/2017	Dinner for S. Sundaram, V. Soran while working in San Juan, PR.	\$ 70.00
Wheelock, John	8/9/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Carey, Diana	8/10/2017	Dinner for D. Carey, Y. Badr while working in San Juan, PR.	\$ 62.81
Carey, Diana	8/10/2017	Lunch for D. Carey, D. Saran while working in San Juan, PR.	\$ 17.19
Cortez, Berto	8/10/2017	Dinner in Dallas, TX while traveling home from San Juan, PR.	\$ 15.03
Doyle, John	8/10/2017	Dinner while working in San Juan, PR.	\$ 25.20
Doyle, John	8/10/2017	Lunch while working in San Juan, PR.	\$ 10.24
Hurley, Timothy	8/10/2017	Lunch for T. Hurley, C. Young while working in San Juan, PR.	\$ 36.02
Nguyen, Phuong	8/10/2017	Dinner while working in San Juan, PR.	\$ 15.00
Nguyen, Phuong	8/10/2017	Lunch while working in San Juan, PR.	\$ 19.18
Pizzo, Chris	8/10/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	8/10/2017	Dinner while working in San Juan, PR.	\$ 20.00
Pizzo, Chris	8/10/2017	Lunch while working in San Juan, PR.	\$ 8.84
Prommel, Patrick	8/10/2017	Lunch for P. Prommel, V. Soran while working in San Juan, PR.	\$ 40.00
Saran, Daljeet	8/10/2017	Breakfast for D. Saran, Y. Badr, D. Carey, R. Ferraro, J. Wheelock while working in San Juan, PR.	\$ 31.78
Steinway, Jon	8/10/2017	Lunch while working in San Juan, PR.	\$ 9.20
Wheelock, John	8/10/2017	Lunch for J. Wheelock, Y. Badr while working in San Juan, PR.	\$ 23.14
Wheelock, John	8/10/2017	Breakfast while working in San Juan, PR.	\$ 16.00
Hurley, Timothy	8/11/2017	Lunch while working in San Juan, PR.	\$ 19.12
Kennedy, Cade	8/11/2017	Breakfast while working in San Juan, PR.	\$ 14.44
Nguyen, Phuong	8/11/2017	Breakfast while working in San Juan, PR.	\$ 3.69
Young, Chris	8/11/2017	Dinner while working in San Juan, PR.	\$ 17.78
Hurley, Timothy	8/12/2017	Breakfast while working in San Juan, PR.	\$ 2.00
Badr, Yasmin	8/14/2017	Breakfast in Chicago, IL while traveling to San Juan, PR.	\$ 13.74
Badr, Yasmin	8/14/2017	Dinner while working in San Juan, PR.	\$ 25.00
Badr, Yasmin	8/14/2017	Lunch while working in San Juan, PR.	\$ 15.61
Carey, Diana	8/14/2017	Breakfast in Washington, DC while traveling to San Juan, PR.	\$ 9.19
Carey, Diana	8/14/2017	Dinner while working in San Juan, PR.	\$ 23.00
Carey, Diana	8/14/2017	Lunch while working in San Juan, PR.	\$ 17.95
Cortez, Berto	8/14/2017	Breakfast in Dallas, TX while traveling to San Juan, PR.	\$ 14.40
Cortez, Berto	8/14/2017	Dinner while working in San Juan, PR.	\$ 17.45
Doyle, John	8/14/2017	Breakfast while working in San Juan, PR.	\$ 15.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Doyle, John	8/14/2017	Dinner while working in San Juan, PR.	\$ 34.26
Doyle, John	8/14/2017	Lunch in Boston, MA while traveling to San, Juan. PR	\$ 4.64
Hurley, Timothy	8/14/2017	Breakfast for T. Hurley, J. Doyle in Boston, MA while traveling to San Juan, PR.	\$ 30.00
Hurley, Timothy	8/14/2017	Dinner for T. Hurley, C. Young, K. Qualls while working in San Juan, PR.	\$ 105.00
Hurley, Timothy	8/14/2017	Lunch while working in San Juan, PR.	\$ 4.32
Kennedy, Cade	8/14/2017	Lunch in Southlake, TX while traveling to San Juan, PR.	\$ 14.05
Lew, Matt	8/14/2017	Breakfast in Dallas, TX while traveling to San Juan, PR.	\$ 9.77
Lew, Matt	8/14/2017	Dinner while working in San Juan, PR.	\$ 35.00
Lew, Matt	8/14/2017	Lunch while working in San Juan, PR.	\$ 12.83
Nguyen, Phuong	8/14/2017	Dinner while working in San Juan, PR.	\$ 35.00
O'Neal, Emma	8/14/2017	Breakfast in Jamaica, NY while traveling to San Juan, PR.	\$ 7.16
Pizzo, Chris	8/14/2017	Breakfast in Tampa, FL while traveling to San Juan, PR.	\$ 11.03
Pizzo, Chris	8/14/2017	Dinner while working in San Juan, PR.	\$ 34.08
Pizzo, Chris	8/14/2017	Lunch for C. Pizzo, E. O'Neal while working in San Juan, PR.	\$ 43.19
Prommel, Patrick	8/14/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Prommel, Patrick	8/14/2017	Dinner while working in San Juan, PR.	\$ 35.00
Prommel, Patrick	8/14/2017	Lunch while working in San Juan, PR.	\$ 10.57
Quails, Mike	8/14/2017	Breakfast in Orlando, FL while traveling to San Juan, PR.	\$ 15.00
Quails, Mike	8/14/2017	Lunch for M. Quails, V. Soran while working in San Juan, PR.	\$ 40.00
Steinway, Jon	8/14/2017	Dinner while working in San Juan, PR.	\$ 35.00
Steinway, Jon	8/14/2017	Lunch while working in San Juan, PR.	\$ 7.68
Sundaram, Swami	8/14/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	8/14/2017	Dinner while working in San Juan, PR.	\$ 24.01
Young, Chris	8/14/2017	Lunch while working in San Juan, PR.	\$ 7.64
Young, Chris	8/14/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 15.00
Badr, Yasmin	8/15/2017	Breakfast while working in San Juan, PR.	\$ 12.15
Badr, Yasmin	8/15/2017	Dinner for Y. Badr, R. Ferraro, D. Carey while working in San Juan, PR.	\$ 84.82
Badr, Yasmin	8/15/2017	Lunch for Y. Badr, R. Ferraro while working in San Juan, PR.	\$ 38.47
Carey, Diana	8/15/2017	Lunch while working in San Juan, PR.	\$ 17.95
Doyle, John	8/15/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/15/2017	Dinner while working in San Juan, PR.	\$ 31.75
Doyle, John	8/15/2017	Lunch while working in San Juan, PR.	\$ 8.65
Lew, Matt	8/15/2017	Breakfast while working in San Juan, PR.	\$ 12.83
Lew, Matt	8/15/2017	Dinner while working in San Juan, PR.	\$ 35.00
Nguyen, Phuong	8/15/2017	Breakfast in Jamaica, NY while traveling to San Juan, PR.	\$ 15.00
Nguyen, Phuong	8/15/2017	Lunch for P. Nguyen, B. Cortez, M. Lew, C. Kennedy while working in San Juan, PR.	\$ 72.77
O'Neal, Emma	8/15/2017	Lunch while working in San Juan, PR.	\$ 19.24
O'Neal, Emma	8/15/2017	Breakfast while working in San Juan, PR.	\$ 9.00
Pizzo, Chris	8/15/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Pizzo, Chris	8/15/2017	Dinner while working in San Juan, PR.	\$ 32.79
Pizzo, Chris	8/15/2017	Lunch while working in San Juan, PR.	\$ 20.00



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Prommel, Patrick	8/15/2017	Dinner for P. Prommel, M. Quails, V. Soran, S. Sundaram while working in San Juan, PR.	\$ 140.00
Prommel, Patrick	8/15/2017	Lunch for P. Prommel, M. Quails while working in San Juan, PR.	\$ 10.58
Steinway, Jon	8/15/2017	Dinner while working in San Juan, PR.	\$ 35.00
Sundaram, Swami	8/15/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	8/15/2017	Lunch for S. Sundaram, M. Quails, P. Prommel while working in San Juan, PR.	\$ 32.34
Wheelock, John	8/15/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 12.41
Wheelock, John	8/15/2017	Dinner while working in San Juan, PR.	\$ 20.11
Wheelock, John	8/15/2017	Lunch while working in San Juan, PR.	\$ 15.00
Badr, Yasmin	8/16/2017	Breakfast while working in San Juan, PR.	\$ 10.76
Badr, Yasmin	8/16/2017	Lunch for Y. Badr, J. Wheelock, D. Carey, R. Ferraro while working in San Juan, PR.	\$ 74.37
Carey, Diana	8/16/2017	Lunch while working in San Juan, PR.	\$ 17.95
Carey, Diana	8/16/2017	Breakfast while working in San Juan, PR.	\$ 10.31
Cortez, Berto	8/16/2017	Breakfast while working in San Juan, PR.	\$ 9.03
Cortez, Berto	8/16/2017	Dinner for B. Cortez, J. Doyle, M. Lew, V. Valencia while working in San Juan, PR.	\$ 100.95
Doyle, John	8/16/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Hurley, Timothy	8/16/2017	Dinner while working in San Juan, PR.	\$ 35.00
Hurley, Timothy	8/16/2017	Lunch for T. Hurley, J. Doyle while working in San Juan, PR.	\$ 34.54
Lew, Matt	8/16/2017	Breakfast while working in San Juan, PR.	\$ 2.38
Lew, Matt	8/16/2017	Dinner while working in San Juan, PR.	\$ 22.00
Nguyen, Phuong	8/16/2017	Lunch while working in San Juan, PR.	\$ 20.00
O'Neal, Emma	8/16/2017	Dinner for E. O'Neal, P. Nguyen while working in San Juan, PR.	\$ 61.34
O'Neal, Emma	8/16/2017	Lunch while working in San Juan, PR.	\$ 18.78
O'Neal, Emma	8/16/2017	Lunch while working in San Juan, PR.	\$ 17.02
Pizzo, Chris	8/16/2017	Dinner while working in San Juan, PR.	\$ 35.00
Prommel, Patrick	8/16/2017	Breakfast for P. Prommel, M. Lew, M. Quails, H. Price while working in San Juan, PR.	\$ 5.60
Prommel, Patrick	8/16/2017	Dinner while working in San Juan, PR.	\$ 30.61
Prommel, Patrick	8/16/2017	Lunch for P. Prommel, T. Hurley, J. Steinway, H. Price, P. Nguyen, M. Quails, M. Lew, B. Cortez, C. Kennedy while working in San Juan, PR.	\$ 152.76
Soran, Vlad	8/16/2017	Dinner for V. Soran, S. Sundaram while working in San Juan, PR.	\$ 61.41
Steinway, Jon	8/16/2017	Dinner while working in San Juan, PR.	\$ 33.00
Sundaram, Swami	8/16/2017	Breakfast while working in San Juan, PR.	\$ 3.00
Wheelock, John	8/16/2017	Breakfast while working in San Juan, PR.	\$ 11.26
Wheelock, John	8/16/2017	Dinner while working in San Juan, PR.	\$ 35.00
Badr, Yasmin	8/17/2017	Dinner for Y. Badr, P. Nguyen, D. Carey, E. O'Neal while working in San Juan, PR.	\$ 118.70
Badr, Yasmin	8/17/2017	Lunch for Y. Badr, D. Carey, R. Ferraro while working in San Juan, PR.	\$ 59.52



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Doyle, John	8/17/2017	Lunch while working in San Juan, PR.	\$ 10.24
Doyle, John	8/17/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/17/2017	Lunch while working in San Juan, PR.	\$ 12.25
Kennedy, Cade	8/17/2017	Lunch while working in San Juan, PR.	\$ 10.34
Lew, Matt	8/17/2017	Dinner while working in San Juan, PR.	\$ 25.00
Nguyen, Phuong	8/17/2017	Lunch while working in San Juan, PR.	\$ 13.38
O'Neal, Emma	8/17/2017	Lunch while working in San Juan, PR.	\$ 12.12
Pizzo, Chris	8/17/2017	Dinner while working in San Juan, PR.	\$ 21.30
Prommel, Patrick	8/17/2017	Lunch while working in San Juan, PR.	\$ 12.49
Quails, Mike	8/17/2017	Dinner while working in San Juan, PR.	\$ 11.69
Soran, Vlad	8/17/2017	Dinner while working in San Juan, PR.	\$ 29.04
Wheelock, John	8/17/2017	Dinner while working in San Juan, PR.	\$ 35.00
Wheelock, John	8/17/2017	Lunch while working in San Juan, PR.	\$ 20.00
Young, Chris	8/17/2017	Breakfast while working in San Juan, PR.	\$ 7.26
Cortez, Berto	8/18/2017	Lunch while traveling home from San Juan, PR.	\$ 15.31
Doyle, John	8/18/2017	Lunch while working in San Juan, PR.	\$ 12.25
Kennedy, Cade	8/18/2017	Breakfast for C. Kennedy, M. Lew, B. Cortez while working in San Juan, PR.	\$ 33.78
Nguyen, Phuong	8/18/2017	Lunch while working in San Juan, PR.	\$ 20.00
Wheelock, John	8/18/2017	Dinner while working in San Juan, PR.	\$ 18.96
Wheelock, John	8/18/2017	Lunch while working in San Juan, PR.	\$ 12.05
Lew, Matt	8/20/2017	Dinner while working in San Juan, PR.	\$ 4.77
Lew, Matt	8/20/2017	Breakfast while working in San Juan, PR.	\$ 10.21
Badr, Yasmin	8/21/2017	Breakfast in Boston, MA while traveling to San Juan, PR.	\$ 11.28
Badr, Yasmin	8/21/2017	Dinner while working in San Juan, PR.	\$ 27.19
Doyle, John	8/21/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/21/2017	Lunch in Boston, MA while traveling to San Juan, PR.	\$ 9.57
Hurley, Timothy	8/21/2017	Breakfast in Philadelphia, PA while traveling to San Juan, PR.	\$ 10.00
Hurley, Timothy	8/21/2017	Dinner while working in San Juan, PR.	\$ 35.00
Kennedy, Cade	8/21/2017	Breakfast in Dallas, TX while traveling to San Juan, PR.	\$ 11.91
Kennedy, Cade	8/21/2017	Lunch for C. Kennedy, A. Singh while working in San Juan, PR.	\$ 23.98
Lew, Matt	8/21/2017	Breakfast while working in San Juan, PR.	\$ 8.03
Lew, Matt	8/21/2017	Lunch for M. Lew, V. Valencia, M. Quails while working in San Juan, PR.	\$ 20.40
Nguyen, Phuong	8/21/2017	Dinner for P. Nguyen, M. Lew, J. Steinway, H. Price, P. Prommel while working in San Juan, PR.	\$ 139.09
Prommel, Patrick	8/21/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 12.65
Prommel, Patrick	8/21/2017	Lunch while working in San Juan, PR.	\$ 20.00
Prommel, Patrick	8/21/2017	Dinner while working in San Juan, PR.	\$ 30.61
Saran, Daljeet	8/21/2017	Dinner while working in San Juan, PR.	\$ 35.00
Saran, Daljeet	8/21/2017	Lunch while working in San Juan, PR.	\$ 9.87
Soran, Vlad	8/21/2017	Dinner for V. Soran, M. Quails while working in San Juan, PR.	\$ 70.00
Soran, Vlad	8/21/2017	Lunch while working in San Juan, PR.	\$ 20.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Wheelock, John	8/21/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 12.52
Wheelock, John	8/21/2017	Dinner while working in San Juan, PR.	\$ 34.72
Wheelock, John	8/21/2017	Lunch while working in San Juan, PR.	\$ 11.65
Badr, Yasmin	8/22/2017	Dinner for Y. Badr, D. Carey, P. Nguyen while working in San Juan, PR.	\$ 105.00
Badr, Yasmin	8/22/2017	Lunch for Y. Badr, J. Wheelock, D. Carey, D. Saran, R. Ferraro while working in San Juan, PR.	\$ 87.19
Carey, Diana	8/22/2017	Breakfast in Washington, DC while traveling to San Juan, PR.	\$ 6.45
Doyle, John	8/22/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/22/2017	Lunch while working in San Juan, PR.	\$ 5.43
Hurley, Timothy	8/22/2017	Dinner for T. Hurley, C. Young, R. Ferraro while working in San Juan, PR.	\$ 94.17
Hurley, Timothy	8/22/2017	Lunch for T. Hurley, C. Young while working in San Juan, PR.	\$ 40.00
Kennedy, Cade	8/22/2017	Breakfast while working in San Juan, PR.	\$ 7.02
Lew, Matt	8/22/2017	Breakfast while working in San Juan, PR.	\$ 11.32
Lew, Matt	8/22/2017	Dinner while working in San Juan, PR.	\$ 9.22
Nguyen, Phuong	8/22/2017	Breakfast in Jamaica, NY while traveling to San Juan, PR.	\$ 15.00
Nguyen, Phuong	8/22/2017	Lunch while working in San Juan, PR.	\$ 19.38
O'Neal, Emma	8/22/2017	Breakfast in Jamaica, NY while traveling to San Juan, PR.	\$ 5.76
Prommel, Patrick	8/22/2017	Dinner for P. Prommel, V. Soran, M. Quails while working in San Juan, PR.	\$ 80.02
Saran, Daljeet	8/22/2017	Dinner while working in San Juan, PR.	\$ 35.00
Soran, Vlad	8/22/2017	Dinner while working in San Juan, PR.	\$ 23.07
Sundaram, Swami	8/22/2017	Dinner for S. Sundaram, V. Soran while working in San Juan, PR.	\$ 70.00
Vazquez-Rivera, Jose	8/22/2017	Lunch for J. Vazquez-Rivera, J. Doyle while working in San Juan, PR.	\$ 31.00
Wheelock, John	8/22/2017	Dinner while working in San Juan, PR.	\$ 27.30
Badr, Yasmin	8/23/2017	Lunch for Y. Badr, D. Carey, J. Wheelock while working in San Juan, PR.	\$ 53.85
Badr, Yasmin	8/23/2017	Dinner while working in San Juan, PR.	\$ 34.86
Doyle, John	8/23/2017	Breakfast while working in San Juan, PR.	\$ 16.00
Hurley, Timothy	8/23/2017	Lunch while working in San Juan, PR.	\$ 20.00
Kennedy, Cade	8/23/2017	Breakfast while working in San Juan, PR.	\$ 11.54
Kennedy, Cade	8/23/2017	Dinner while working in San Juan, PR.	\$ 35.00
Lew, Matt	8/23/2017	Breakfast while working in San Juan, PR.	\$ 8.03
Lew, Matt	8/23/2017	Dinner while working in San Juan, PR.	\$ 29.60
Nguyen, Phuong	8/23/2017	Lunch while working in San Juan, PR.	\$ 20.00
O'Neal, Emma	8/23/2017	Dinner while working in San Juan, PR.	\$ 35.00
O'Neal, Emma	8/23/2017	Lunch for E. O'Neal, J. Gabb while working in San Juan, PR.	\$ 26.27
Prommel, Patrick	8/23/2017	Lunch for P. Prommel, S. Sundaram, M. Quails, V. Soran while working in San Juan, PR.	\$ 17.50
Saran, Daljeet	8/23/2017	Breakfast for D. Saran, J. Wheelock, H. Price while working in San Juan, PR.	\$ 28.37
Saran, Daljeet	8/23/2017	Dinner while working in San Juan, PR.	\$ 13.34

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Sundaram, Swami	8/23/2017	Breakfast while working in San Juan, PR.	\$ 3.00
Sundaram, Swami	8/23/2017	Lunch for S. Sundaram, V. Soran, M. Quails, P. Prommel while working in San Juan, PR.	\$ 80.00
Wheelock, John	8/23/2017	Dinner while working in San Juan, PR.	\$ 35.00
Wheelock, John	8/23/2017	Lunch while working in San Juan, PR.	\$ 19.24
Badr, Yasmin	8/24/2017	Breakfast while working in San Juan, PR.	\$ 14.33
Badr, Yasmin	8/24/2017	Dinner for Y. Badr, D. Carey while working in San Juan, PR.	\$ 49.00
Badr, Yasmin	8/24/2017	Lunch while working in San Juan, PR.	\$ 15.39
Carey, Diana	8/24/2017	Dinner while working in San Juan, PR.	\$ 34.08
Doyle, John	8/24/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Hurley, Timothy	8/24/2017	Dinner while working in San Juan, PR.	\$ 19.12
Kennedy, Cade	8/24/2017	Breakfast while working in San Juan, PR.	\$ 12.10
Kennedy, Cade	8/24/2017	Lunch for C. Kennedy, J. Velez while working in San Juan, PR.	\$ 20.70
Kennedy, Cade	8/24/2017	Dinner while working in San Juan, PR.	\$ 10.92
Lew, Matt	8/24/2017	Breakfast while working in San Juan, PR.	\$ 8.03
Lew, Matt	8/24/2017	Dinner while working in San Juan, PR.	\$ 7.00
Nguyen, Phuong	8/24/2017	Dinner while working in San Juan, PR.	\$ 14.54
Nguyen, Phuong	8/24/2017	Lunch for P. Nguyen, M. Lew, J. Steinway, H. Price, P. Gil Diaz, T. Hurley while working in San Juan, PR.	\$ 113.66
O'Neal, Emma	8/24/2017	Dinner for E. O'Neal, P. Nguyen while working in San Juan, PR.	\$ 52.05
O'Neal, Emma	8/24/2017	Lunch while working in San Juan, PR.	\$ 14.15
Prommel, Patrick	8/24/2017	Breakfast while working in San Juan, PR.	\$ 11.04
Quails, Mike	8/24/2017	Dinner while working in San Juan, PR.	\$ 31.76
Sundaram, Swami	8/24/2017	Breakfast while working in San Juan, PR.	\$ 3.00
Sundaram, Swami	8/24/2017	Dinner for S. Sundaram, V. Soran while working in San Juan, PR.	\$ 51.26
Wheelock, John	8/24/2017	Breakfast while working in San Juan, PR.	\$ 13.16
Wheelock, John	8/24/2017	Dinner while working in San Juan, PR.	\$ 33.69
Wheelock, John	8/24/2017	Lunch while working in San Juan, PR.	\$ 17.95
Badr, Yasmin	8/25/2017	Breakfast while working in San Juan, PR.	\$ 5.96
Badr, Yasmin	8/25/2017	Lunch while working in San Juan, PR.	\$ 9.70
Carey, Diana	8/25/2017	Breakfast for D. Carey, R. Ferraro while working in San Juan, PR.	\$ 14.44
Carey, Diana	8/25/2017	Dinner while working in San Juan, PR.	\$ 10.81
Carey, Diana	8/25/2017	Lunch while working in San Juan, PR.	\$ 7.20
Doyle, John	8/25/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Prommel, Patrick	8/25/2017	Dinner in Phoenix, AZ while traveling home from San Juan, PR.	\$ 8.00
Sundaram, Swami	8/25/2017	Breakfast while working in San Juan, PR.	\$ 3.00
Sundaram, Swami	8/25/2017	Lunch for S. Sundaram, V. Soran while working in San Juan, PR.	\$ 40.00
Young, Chris	8/25/2017	Dinner while working in San Juan, PR.	\$ 35.00
Lew, Matt	8/27/2017	Dinner while working in San Juan, PR.	\$ 12.13
Saran, Daljeet	8/27/2017	Lunch while working in San Juan, PR.	\$ 5.56

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Cortez, Berto	8/28/2017	Breakfast in Dallas, TX while traveling to San Juan, PR.	\$ 11.86
Doyle, John	8/28/2017	Breakfast while working in San Juan, PR.	\$ 6.63
Hurley, Timothy	8/28/2017	Breakfast in Newark, NJ while traveling to San Juan, PR.	\$ 9.76
Hurley, Timothy	8/28/2017	Dinner while working in San Juan, PR.	\$ 35.00
Hurley, Timothy	8/28/2017	Lunch while working in San Juan, PR.	\$ 6.01
Kennedy, Cade	8/28/2017	Lunch in Dallas, TX while traveling to San Juan, PR.	\$ 19.23
Lew, Matt	8/28/2017	Breakfast while working in San Juan, PR.	\$ 9.48
Lew, Matt	8/28/2017	Dinner while working in San Juan, PR.	\$ 7.00
Morahan, Tim	8/28/2017	Breakfast in Jamaica, NY while traveling to San Juan, PR.	\$ 15.00
Morahan, Tim	8/28/2017	Dinner while working in San Juan, PR.	\$ 35.00
Prommel, Patrick	8/28/2017	Lunch for P. Prommel, M. Quails, S. Sundaram while working in San Juan, PR.	\$ 23.40
Prommel, Patrick	8/28/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 15.00
Prommel, Patrick	8/28/2017	Dinner while working in San Juan, PR.	\$ 16.38
Prommel, Patrick	8/28/2017	Lunch for P. Prommel, M. Lew, J. Steinway, H. Price, T. Brubaker, S. Sundaram while working in San Juan, PR.	\$ 89.20
Wheelock, John	8/28/2017	Breakfast in Arlington, VA while traveling to San Juan, PR.	\$ 11.28
Wheelock, John	8/28/2017	Lunch in Chicago, IL while traveling to San Juan, PR.	\$ 20.00
Wheelock, John	8/28/2017	Dinner while working in San Juan, PR.	\$ 31.46
Brubaker, Ted	8/29/2017	Breakfast while working in San Juan, PR.	\$ 11.15
Carey, Diana	8/29/2017	Breakfast while working in San Juan, PR.	\$ 6.45
Carey, Diana	8/29/2017	Dinner while working in San Juan, PR.	\$ 31.49
Carey, Diana	8/29/2017	Lunch for D. Carey, D. Saran while working in San Juan, PR.	\$ 30.00
Cortez, Berto	8/29/2017	Breakfast while working in San Juan, PR.	\$ 5.30
Cortez, Berto	8/29/2017	Dinner while working in San Juan, PR.	\$ 13.32
Doyle, John	8/29/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Hurley, Timothy	8/29/2017	Dinner while working in San Juan, PR.	\$ 32.15
Hurley, Timothy	8/29/2017	Lunch while working in San Juan, PR.	\$ 19.00
Kennedy, Cade	8/29/2017	Breakfast while working in San Juan, PR.	\$ 8.25
Lew, Matt	8/29/2017	Breakfast while working in San Juan, PR.	\$ 11.32
Lew, Matt	8/29/2017	Dinner while working in San Juan, PR.	\$ 23.27
Morahan, Tim	8/29/2017	Breakfast while working in San Juan, PR.	\$ 2.50
Morahan, Tim	8/29/2017	Dinner while working in San Juan, PR.	\$ 35.00
Pizzo, Chris	8/29/2017	Lunch for C. Pizzo, V. Soran, T. Morahan while working in San Juan, PR.	\$ 52.92
Pizzo, Chris	8/29/2017	Breakfast while working in San Juan, PR.	\$ 7.42
Prommel, Patrick	8/29/2017	Breakfast while working in San Juan, PR.	\$ 9.60
Prommel, Patrick	8/29/2017	Lunch for P. Prommel, M. Lew, J. Steinway, H. Price, S. Sundaram, T. Brubaker while working in San Juan, PR.	\$ 72.06
Saran, Daljeet	8/29/2017	Dinner while working in San Juan, PR.	\$ 34.00
Sundaram, Swami	8/29/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	8/29/2017	Dinner for S. Sundaram, V. Soran, P. Prommel, T. Brubaker while working in San Juan, PR.	\$ 140.00
Wheelock, John	8/29/2017	Breakfast while working in San Juan, PR.	\$ 14.55
Wheelock, John	8/29/2017	Lunch while working in San Juan, PR.	\$ 20.52
Brubaker, Ted	8/30/2017	Breakfast while working in San Juan, PR.	\$ 5.58

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Brubaker, Ted	8/30/2017	Dinner for T. Brubaker, V. Soran, S. Sundaram while working in San Juan, PR.	\$ 105.00
Carey, Diana	8/30/2017	Breakfast for D. Carey, R. Ferraro, J. Wheelock while working in San Juan, PR.	\$ 22.24
Carey, Diana	8/30/2017	Dinner while working in San Juan, PR.	\$ 32.20
Cortez, Berto	8/30/2017	Dinner for B. Cortez, T. Hurley while working in San Juan, PR.	\$ 39.62
Doyle, John	8/30/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Doyle, John	8/30/2017	Lunch for J. Doyle, J. Vazquez while working in San Juan, PR.	\$ 38.28
Hurley, Timothy	8/30/2017	Dinner while working in San Juan, PR.	\$ 42.93
Hurley, Timothy	8/30/2017	Lunch for T. Hurley, C. Young, H. Marquez while working in San Juan, PR.	\$ 60.00
Kennedy, Cade	8/30/2017	Breakfast while working in San Juan, PR.	\$ 12.10
Kennedy, Cade	8/30/2017	Lunch while working in San Juan, PR.	\$ 19.61
Kennedy, Cade	8/30/2017	Dinner while working in San Juan, PR.	\$ 16.38
Lew, Matt	8/30/2017	Breakfast while working in San Juan, PR.	\$ 11.32
Lew, Matt	8/30/2017	Dinner while working in San Juan, PR.	\$ 11.71
Morahan, Tim	8/30/2017	Breakfast while working in San Juan, PR.	\$ 5.00
Prommel, Patrick	8/30/2017	Breakfast while working in San Juan, PR.	\$ 8.90
Prommel, Patrick	8/30/2017	Dinner while working in San Juan, PR.	\$ 27.42
Prommel, Patrick	8/30/2017	Lunch for P. Prommel, V. Soran while working in San Juan, PR.	\$ 8.69
Saran, Daljeet	8/30/2017	Dinner for D. Saran, J. Wheelock while working in San Juan, PR.	\$ 70.00
Sundaram, Swami	8/30/2017	Breakfast while working in San Juan, PR.	\$ 15.00
Sundaram, Swami	8/30/2017	Dinner for S. Sundaram, V. Soran, T. Brubaker while working in San Juan, PR.	\$ 65.98
Wheelock, John	8/30/2017	Lunch for J. Wheelock, D. Saran, R. Ferraro, D. Carey while working in San Juan, PR.	\$ 80.00
Brubaker, Ted	8/31/2017	Lunch while working in San Juan, PR.	\$ 11.69
Carey, Diana	8/31/2017	Breakfast for D. Carey, J. Wheelock, R. Ferraro, D. Saran while working in San Juan, PR.	\$ 19.23
Carey, Diana	8/31/2017	Dinner while working in San Juan, PR.	\$ 10.81
Carey, Diana	8/31/2017	Lunch for D. Carey, R. Ferraro, J. Wheelock, D. Saran while working in San Juan, PR.	\$ 78.25
Doyle, John	8/31/2017	Lunch while working in San Juan, PR.	\$ 15.39
Hurley, Timothy	8/31/2017	Lunch while working in San Juan, PR.	\$ 20.00
Hurley, Timothy	8/31/2017	Dinner while working in San Juan, PR.	\$ 29.76
Kennedy, Cade	8/31/2017	Breakfast while working in San Juan, PR.	\$ 8.81
Lew, Matt	8/31/2017	Breakfast while working in San Juan, PR.	\$ 12.83
Morahan, Tim	8/31/2017	Dinner in New York, NY while traveling home from San Juan, PR.	\$ 35.00
Prommel, Patrick	8/31/2017	Breakfast for P. Prommel, V. Soran while working in San Juan, PR.	\$ 18.08
Prommel, Patrick	8/31/2017	Dinner while working in San Juan, PR.	\$ 35.00

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**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Prommel, Patrick	8/31/2017	Lunch for P. Prommel, V. Soran while working in San Juan, PR.	\$ 40.00
<b>Meals Total</b>			<b>\$ 12,437.57</b>

**Mileage**

Professional	Date	Description	Total Amount
Blair, Kirk	8/2/2017	Mileage from home to Newark, NJ airport - 34 miles.	\$ 18.19
Blair, Kirk	8/4/2017	Mileage from Newark, NJ airport to home - 34 miles.	\$ 18.19
Cortez, Berto	8/7/2017	Mileage from home to DFW airport in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	8/11/2017	Mileage from DFW airport to home in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	8/14/2017	Mileage from home to DFW airport in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	8/18/2017	Mileage from DFW airport to home in Dallas, TX - 25 miles.	\$ 13.38
Brubaker, Ted	8/28/2017	Mileage from home to Oklahoma City, OK airport - 35 miles.	\$ 18.73
Cortez, Berto	8/28/2017	Mileage from home to DFW airport in Dallas, TX - 25 miles.	\$ 13.38
Cortez, Berto	8/28/2017	Mileage from home to DFW airport in Dallas, TX - 25 miles.	\$ 13.38
Brubaker, Ted	8/31/2017	Mileage from Oklahoma City, OK airport to home - 35 miles.	\$ 18.73
<b>Mileage Total</b>			<b>\$ 154.12</b>

**Parking**

Professional	Date	Description	Total Amount
Vazquez-Rivera, Jose	8/1/2017	Parking at client site in San Juan, PR	\$ 6.25
Vazquez-Rivera, Jose	8/2/2017	Parking at client site in San Juan, PR	\$ 6.25
Pizzo, Chris	8/3/2017	Airport parking in Tampa, FL for 4 days.	\$ 72.00
Quails, Mike	8/3/2017	Airport parking in Orlando, FL for 4 days.	\$ 68.00
Vazquez-Rivera, Jose	8/3/2017	Parking at client site in San Juan, PR	\$ 6.25
Blair, Kirk	8/4/2017	Airport parking in Newark, NJ for 5 days.	\$ 102.00
Cortez, Berto	8/4/2017	Airport parking in Newark, NJ for 5 days.	\$ 107.84
Singh, Amit	8/4/2017	Airport parking in Dallas, TX for 5 days.	\$ 102.84
Gil Diaz, Pablo	8/7/2017	Parking at client site in San Juan, PR	\$ 9.40
Gil Diaz, Pablo	8/8/2017	Parking at client site in San Juan, PR	\$ 6.65
Cortez, Berto	8/9/2017	Airport parking in Dallas, TX for 3 days.	\$ 66.70
Gil Diaz, Pablo	8/9/2017	Parking at client site in San Juan, PR	\$ 6.65
Gil Diaz, Pablo	8/10/2017	Parking at client site in San Juan, PR	\$ 5.95
Pizzo, Chris	8/10/2017	Airport parking in Tampa, FL for 4 days.	\$ 72.00
Gil Diaz, Pablo	8/11/2017	Parking at client site in San Juan, PR	\$ 2.79
Kennedy, Cade	8/11/2017	Airport parking in Dallas, TX for 5 days.	\$ 120.00
Singh, Amit	8/11/2017	Airport parking in Dallas, TX for 5 days.	\$ 102.84
Gil Diaz, Pablo	8/14/2017	Parking at client site in San Juan, PR	\$ 5.95
Velez, Juan	8/14/2017	Parking at client site in San Juan, PR	\$ 5.75
Gil Diaz, Pablo	8/15/2017	Parking at client site in San Juan, PR	\$ 5.95
Velez, Juan	8/15/2017	Parking at client site in San Juan, PR	\$ 5.75
Gil Diaz, Pablo	8/16/2017	Parking at client site in San Juan, PR	\$ 7.35



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**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Velez, Juan	8/16/2017	Parking at client site in San Juan, PR	\$ 5.75
Gil Diaz, Pablo	8/17/2017	Parking at client site in San Juan, PR	\$ 8.75
Pizzo, Chris	8/17/2017	Airport parking in Tampa, FL for 4 days.	\$ 72.00
Quails, Mike	8/17/2017	Airport parking in Orlando, FL for 4 days.	\$ 68.00
Velez, Juan	8/17/2017	Parking at client site in San Juan, PR	\$ 5.75
Cortez, Berto	8/18/2017	Airport parking in Dallas, TX for 4 days.	\$ 82.27
Kennedy, Cade	8/18/2017	Airport parking in Dallas, TX for 4 days.	\$ 99.00
Gil Diaz, Pablo	8/21/2017	Parking at client site in San Juan, PR	\$ 7.35
Gil Diaz, Pablo	8/22/2017	Parking at client site in San Juan, PR	\$ 6.65
Vazquez-Rivera, Jose	8/22/2017	Parking at client site in San Juan, PR	\$ 6.25
Gil Diaz, Pablo	8/23/2017	Parking at client site in San Juan, PR	\$ 8.75
Gil Diaz, Pablo	8/24/2017	Parking at client site in San Juan, PR	\$ 6.65
Quails, Mike	8/24/2017	Airport parking in Orlando, FL for 4 days.	\$ 68.00
Kennedy, Cade	8/25/2017	Airport parking in Dallas, TX for 4 days.	\$ 96.00
Gil Diaz, Pablo	8/28/2017	Parking at client site in San Juan, PR	\$ 5.95
Valencia, Veronica	8/28/2017	Parking at client site in San Juan, PR	\$ 5.25
Vazquez-Rivera, Jose	8/28/2017	Parking at client site in San Juan, PR	\$ 5.75
Gil Diaz, Pablo	8/29/2017	Parking at client site in San Juan, PR	\$ 5.95
Valencia, Veronica	8/29/2017	Parking at client site in San Juan, PR	\$ 5.75
Gil Diaz, Pablo	8/30/2017	Parking at client site in San Juan, PR	\$ 12.10
Valencia, Veronica	8/30/2017	Parking at client site in San Juan, PR	\$ 6.25
Vazquez-Rivera, Jose	8/30/2017	Parking at client site in San Juan, PR	\$ 5.75
Kennedy, Cade	8/31/2017	Airport parking in Dallas, TX for 4 days.	\$ 96.00
Valencia, Veronica	8/31/2017	Parking at client site in San Juan, PR	\$ 3.25
Vazquez-Rivera, Jose	8/31/2017	Parking at client site in San Juan, PR	\$ 6.25
<b>Parking Total</b>			<b>\$ 1,594.58</b>

**Telephone, Conference**

Professional	Date	Description	Total Amount
Kennedy, Cade	8/7/2017	Charge for Puerto Rico related conference call.	\$ 1.47
Cortez, Berto	8/15/2017	Charge for Puerto Rico related conference call.	\$ 0.64
Cortez, Berto	8/30/2017	Charge for Puerto Rico related conference call.	\$ 1.09
<b>Telephone, Conference Total</b>			<b>\$ 3.20</b>

**Transportation**

Professional	Date	Description	Total Amount
Carey, Diana	8/1/2017	Taxi from Department of Safety (DPS) to Fortaleza for client meeting.	\$ 11.87
Carey, Diana	8/1/2017	Taxi from hotel to Department of Safety (DPS) for client meeting.	\$ 9.26
Lew, Matt	8/1/2017	Taxi from hotel to Hacienda.	\$ 3.83
Pereira, Ravin	8/1/2017	Taxi from home to Newark, NJ airport.	\$ 50.31
Blair, Kirk	8/2/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Carey, Diana	8/2/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 10.00



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**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Lew, Matt	8/2/2017	Taxi from Dept. of Education to Hacienda.	\$ 7.48
Lew, Matt	8/2/2017	Taxi from Hacienda to Dept. of Education for client meeting.	\$ 8.79
Lew, Matt	8/2/2017	Taxi from hotel to Hacienda.	\$ 4.06
Prommel, Patrick	8/2/2017	Taxi from Hacienda to Health Agency for client meeting.	\$ 17.37
Prommel, Patrick	8/2/2017	Taxi from Health Agency to Hacienda	\$ 13.14
Soran, Vlad	8/2/2017	Taxi from New York, NY airport to hotel for meeting with R. Maldonado (Hacienda Secretary)	\$ 55.27
Badr, Yasmin	8/3/2017	Taxi from Department of Human Resources (OATRH) to hotel in San Juan, PR.	\$ 11.32
Badr, Yasmin	8/3/2017	Taxi from Fortaleza to OATRH in San Juan, PR for client meeting.	\$ 12.00
Badr, Yasmin	8/3/2017	Taxi from Hacienda to Fortaleza in San Juan, PR for client meeting.	\$ 3.96
Badr, Yasmin	8/3/2017	Taxi from hotel to San Juan, PR airport.	\$ 12.59
Carey, Diana	8/3/2017	Taxi from Department of Labor to hotel.	\$ 11.47
Carey, Diana	8/3/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.76
Cortez, Berto	8/3/2017	Taxi from Hacienda to Dept. of Education for client meeting.	\$ 8.98
Doyle, John	8/3/2017	Taxi from hotel to OMB for client meeting.	\$ 3.60
Lew, Matt	8/3/2017	Taxi from Dept. of Education to Hacienda.	\$ 8.60
Lew, Matt	8/3/2017	Taxi from Hacienda to hotel.	\$ 4.35
Lew, Matt	8/3/2017	Taxi from Hacienda to hotel.	\$ 4.11
Lew, Matt	8/3/2017	Taxi from hotel to Hacienda.	\$ 3.60
Pizzo, Chris	8/3/2017	Taxi from hotel to San Juan, PR airport.	\$ 30.00
Prommel, Patrick	8/3/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.00
Soran, Vlad	8/3/2017	Taxi from New York, NY office to airport after meeting with R. Maldonado (Hacienda Secretary)	\$ 64.58
Steinway, Jon	8/3/2017	Taxi from Newark, NJ airport to home.	\$ 63.82
Sundaram, Swami	8/3/2017	Taxi from Arlington, VA airport to home.	\$ 27.07
Sundaram, Swami	8/3/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Wheelock, John	8/3/2017	Taxi from Arlington, VA airport to home.	\$ 73.20
Wheelock, John	8/3/2017	Taxi from hotel to San Juan, PR airport.	\$ 23.00
Badr, Yasmin	8/4/2017	Taxi from Boston, MA airport to home.	\$ 21.19
Blair, Kirk	8/4/2017	Taxi from client site to San Juan, PR airport.	\$ 12.27
Carey, Diana	8/4/2017	Taxi from Arlington, VA airport to home.	\$ 15.07
Cortez, Berto	8/4/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.52
Lew, Matt	8/4/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.00
Nguyen, Phuong	8/4/2017	Taxi from Arlington, VA airport to home.	\$ 51.71
Nguyen, Phuong	8/4/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.70
Pereira, Ravin	8/4/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.84
Price, Harrison	8/4/2017	Taxi from Newark, NJ airport to home.	\$ 95.50
Saran, Daljeet	8/4/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 26.00
Saran, Daljeet	8/4/2017	Taxi from Newark Airport, NJ to home	\$ 21.74
Singh, Amit	8/4/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.34
Pereira, Ravin	8/5/2017	Taxi from Newark, NJ airport to home.	\$ 50.40

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Badr, Yasmin	8/7/2017	Taxi from home to Boston, MA airport.	\$ 19.78
Carey, Diana	8/7/2017	Taxi from home to Arlington, VA airport.	\$ 19.14
Carey, Diana	8/7/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Doyle, John	8/7/2017	Car service from the Boston, MA airport to home.	\$ 101.62
Doyle, John	8/7/2017	Car service from home to Boston, MA airport.	\$ 110.12
Doyle, John	8/7/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Hurley, Timothy	8/7/2017	Car Service from home to Boston, MA airport.	\$ 91.00
Kennedy, Cade	8/7/2017	Taxi from San Juan, PR airport to hotel.	\$ 26.00
Nguyen, Phuong	8/7/2017	Taxi from home to Arlington, VA airport	\$ 63.09
Nguyen, Phuong	8/7/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
Pizzo, Chris	8/7/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
Saran, Daljeet	8/7/2017	Taxi from home to Newark, NJ airport.	\$ 23.32
Singh, Amit	8/7/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
Steinway, Jon	8/7/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Sundaram, Swami	8/7/2017	Taxi from home to Arlington, VA airport	\$ 29.76
Sundaram, Swami	8/7/2017	Taxi from San Juan, PR airport to hotel.	\$ 26.00
Wheelock, John	8/7/2017	Taxi from San Juan, PR airport to hotel.	\$ 24.00
Badr, Yasmin	8/8/2017	Taxi from the Department of Family to Fortaleza in San Juan, PR for client meeting.	\$ 12.10
Carey, Diana	8/8/2017	Taxi from client site to hotel.	\$ 10.41
Carey, Diana	8/8/2017	Taxi from Fortaleza to client site for client meeting.	\$ 11.87
Carey, Diana	8/8/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 14.00
Prommel, Patrick	8/8/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Saran, Daljeet	8/8/2017	Taxi from Hacienda to Department of Family for client meeting.	\$ 20.00
Sundaram, Swami	8/8/2017	Taxi from Department of Education to Hacienda.	\$ 10.39
Sundaram, Swami	8/8/2017	Taxi from Hacienda to Department of Education for client meeting.	\$ 9.74
Carey, Diana	8/9/2017	Taxi from Department of Human Resources (OATRH) to Fortaleza for client meeting.	\$ 16.79
Carey, Diana	8/9/2017	Taxi from Fortaleza to Department of Human Resources (OATRH) for client meeting.	\$ 14.72
Cortez, Berto	8/9/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 21.76
Badr, Yasmin	8/10/2017	Taxi from Arlington, VA airport to home.	\$ 18.48
Badr, Yasmin	8/10/2017	Taxi from hotel to San Juan, PR airport.	\$ 11.39
Doyle, John	8/10/2017	Taxi from hotel to San Juan, PR airport.	\$ 22.00
Pizzo, Chris	8/10/2017	Taxi from OMB to San Juan, PR airport.	\$ 33.77
Prommel, Patrick	8/10/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.33
Saran, Daljeet	8/10/2017	Taxi from Fortaleza to San Juan, PR airport.	\$ 25.00
Saran, Daljeet	8/10/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 20.00
Steinway, Jon	8/10/2017	Taxi from hotel to San Juan, PR airport.	\$ 23.00
Sundaram, Swami	8/10/2017	Taxi from Arlington, VA airport to home.	\$ 29.21
Sundaram, Swami	8/10/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Carey, Diana	8/11/2017	Taxi from Arlington, VA airport to home.	\$ 17.85
Doyle, John	8/11/2017	Car service from the Boston, MA airport to home.	\$ 110.12
Hurley, Timothy	8/11/2017	Car Service from Boston, MA airport to home	\$ 91.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Hurley, Timothy	8/11/2017	Taxi from hotel to San Juan, PR airport.	\$ 8.93
Kennedy, Cade	8/11/2017	Taxi from hotel to San Juan, PR airport.	\$ 15.18
Nguyen, Phuong	8/11/2017	Taxi from Arlington, VA airport to home.	\$ 58.09
Nguyen, Phuong	8/11/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.01
Saran, Daljeet	8/11/2017	Taxi from Newark, NJ airport to home.	\$ 23.66
Singh, Amit	8/11/2017	Taxi from hotel to San Juan, PR airport.	\$ 10.13
Soran, Vlad	8/11/2017	Taxi from Atlanta, GA airport to home.	\$ 35.44
Steinway, Jon	8/11/2017	Taxi from Newark, NJ airport to home.	\$ 50.47
Wheelock, John	8/11/2017	Taxi from Washington, DC airport to home.	\$ 21.30
Badr, Yasmin	8/14/2017	Taxi from home to Arlington, VA airport.	\$ 22.75
Carey, Diana	8/14/2017	Taxi from home to Arlington, VA airport.	\$ 18.96
Doyle, John	8/14/2017	Car service from home to Boston, MA airport.	\$ 101.62
Hurley, Timothy	8/14/2017	Car Service from home to Boston, MA airport.	\$ 91.00
Lew, Matt	8/14/2017	Taxi from home to Dallas, TX airport.	\$ 28.17
Lew, Matt	8/14/2017	Taxi from hotel to Hacienda.	\$ 4.04
Lew, Matt	8/14/2017	Taxi from San Juan, PR airport to hotel.	\$ 28.00
Nguyen, Phuong	8/14/2017	Taxi from home to Arlington, VA airport	\$ 55.71
Nguyen, Phuong	8/14/2017	Taxi from San Juan, PR airport to hotel.	\$ 40.00
O'Neal, Emma	8/14/2017	Taxi from home to New York, NY airport.	\$ 48.64
O'Neal, Emma	8/14/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Pizzo, Chris	8/14/2017	Taxi from San Juan, PR airport to hotel.	\$ 28.80
Prommel, Patrick	8/14/2017	Taxi from San Juan, PR airport to Hacienda	\$ 26.45
Quails, Mike	8/14/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Soran, Vlad	8/14/2017	Taxi from home to Atlanta, GA airport.	\$ 30.44
Steinway, Jon	8/14/2017	Taxi from home to Newark, NJ airport.	\$ 73.42
Steinway, Jon	8/14/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Sundaram, Swami	8/14/2017	Taxi from home to Arlington, VA airport	\$ 30.61
Wheelock, John	8/14/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Badr, Yasmin	8/15/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 15.00
Carey, Diana	8/15/2017	Taxi from Department of Public Safety (DPS) to Fortaleza for client meeting.	\$ 10.80
Carey, Diana	8/15/2017	Taxi from hotel to Department of Public Safety (DPS) for client meeting.	\$ 9.33
Doyle, John	8/15/2017	Taxi from OMB to Hacienda for client meeting.	\$ 3.60
Kennedy, Cade	8/15/2017	Taxi from San Juan, PR airport to hotel.	\$ 28.00
Lew, Matt	8/15/2017	Taxi from Hacienda to hotel.	\$ 7.35
Lew, Matt	8/15/2017	Taxi from hotel to Hacienda.	\$ 3.60
Wheelock, John	8/15/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 14.00
Hurley, Timothy	8/16/2017	Taxi from Hacienda to AFAAF offices for client meeting	\$ 7.67
Hurley, Timothy	8/16/2017	Car Service from Boston, MA airport to home	\$ 91.00
Hurley, Timothy	8/16/2017	Taxi from hotel to San Juan, PR airport.	\$ 12.37
Lew, Matt	8/16/2017	Taxi from Hacienda to hotel.	\$ 5.02
Lew, Matt	8/16/2017	Taxi from hotel to Hacienda.	\$ 4.49
Sundaram, Swami	8/16/2017	Taxi from Arlington, VA airport to home.	\$ 26.00
Sundaram, Swami	8/16/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Sundaram, Swami	8/16/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Wheelock, John	8/16/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 12.00
Badr, Yasmin	8/17/2017	Taxi from Arlington, VA airport to home.	\$ 21.02
Badr, Yasmin	8/17/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 6.84
Badr, Yasmin	8/17/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 9.15
Lew, Matt	8/17/2017	Taxi from Hacienda to hotel.	\$ 4.31
Lew, Matt	8/17/2017	Taxi from hotel to Hacienda.	\$ 4.12
O'Neal, Emma	8/17/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
O'Neal, Emma	8/17/2017	Taxi from New York, NY airport to home.	\$ 70.27
Pizzo, Chris	8/17/2017	Taxi from hotel to OMB for client meeting.	\$ 14.00
Pizzo, Chris	8/17/2017	Taxi from OMB office to San Juan, PR airport.	\$ 13.00
Prommel, Patrick	8/17/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 11.30
Quails, Mike	8/17/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 16.59
Steinway, Jon	8/17/2017	Taxi from hotel Hacienda	\$ 3.75
Steinway, Jon	8/17/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.96
Carey, Diana	8/18/2017	Taxi from Arlington, VA airport to home.	\$ 26.38
Doyle, John	8/18/2017	Car servie from home to Boston, MA airport.	\$ 101.62
Doyle, John	8/18/2017	Taxi from OMB to San Juan, PR airport.	\$ 10.27
Lew, Matt	8/18/2017	Taxi from hotel to San Juan, PR airport.	\$ 10.46
Nguyen, Phuong	8/18/2017	Taxi from Arlington, VA airport to home.	\$ 61.09
Nguyen, Phuong	8/18/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.50
Prommel, Patrick	8/18/2017	Taixi from San Francisco, CA airport to home.	\$ 48.00
Soran, Vlad	8/18/2017	Taxi from Atlanta, GA airport to home.	\$ 62.00
Steinway, Jon	8/18/2017	Taxi from New York, NY airport to home.	\$ 54.28
Wheelock, John	8/18/2017	Taxi from 911 facility to Familia for client meeting.	\$ 12.63
Wheelock, John	8/18/2017	Taxi from Familia to Fortaleza for client meeting.	\$ 14.42
Wheelock, John	8/18/2017	Taxi from hotel to 911 facility for client meeting.	\$ 11.16
Wheelock, John	8/18/2017	Taxi from hotel to San Juan, PR airport.	\$ 11.12
Wheelock, John	8/18/2017	Taxi from Washington, DC airport to home.	\$ 22.98
Lew, Matt	8/20/2017	Taxi from home to Dallas, TX airport.	\$ 28.29
Lew, Matt	8/20/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
Steinway, Jon	8/20/2017	Taxi from hotel to San Juan, PR airport.	\$ 23.00
Badr, Yasmin	8/21/2017	Taxi from the Department of Economic Development to Fortaleza for client meeting.	\$ 8.18
Badr, Yasmin	8/21/2017	Taxi from Carolina, PR airport to Fortaleza for client meeting.	\$ 27.00
Badr, Yasmin	8/21/2017	Taxi from home to Boston, MA airport.	\$ 17.87
Badr, Yasmin	8/21/2017	Taxi from hotel to the Department of Economic Development for client meeting.	\$ 8.71
Doyle, John	8/21/2017	Car service from home to Boston, MA airport.	\$ 114.14
Doyle, John	8/21/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Hurley, Timothy	8/21/2017	Taxi from home to Boston, MA airport.	\$ 90.00
Kennedy, Cade	8/21/2017	Taxi from San Juan, PR airport to hotel.	\$ 28.00
Lew, Matt	8/21/2017	Taxi from hotel to Hacienda.	\$ 6.12
Nguyen, Phuong	8/21/2017	Taxi from home to Arlington, VA airport	\$ 53.68
Nguyen, Phuong	8/21/2017	Taxi from San Juan, PR airport to hotel.	\$ 30.00
Prommel, Patrick	8/21/2017	Taxi from home to Arlington, VA airport	\$ 19.93

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Prommel, Patrick	8/21/2017	Taxi from San Juan, PR airport to Hacienda	\$ 25.00
Saran, Daljeet	8/21/2017	Taxi from home to Newark, NJ airport.	\$ 23.10
Soran, Vlad	8/21/2017	Taxi from home to Atlanta, GA airport.	\$ 28.94
Wheelock, John	8/21/2017	Taxi from home to Washington, DC airport	\$ 18.33
Wheelock, John	8/21/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Badr, Yasmin	8/22/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 15.00
Carey, Diana	8/22/2017	Taxi from home to Arlington, VA airport.	\$ 19.14
Lew, Matt	8/22/2017	Taxi from hotel to Hacienda.	\$ 5.57
O'Neal, Emma	8/22/2017	Taxi from San Juan, PR airport to hotel.	\$ 26.00
Sundaram, Swami	8/22/2017	Taxi from home to Arlington, VA airport	\$ 30.99
Sundaram, Swami	8/22/2017	Taxi from San Juan, PR airport to hotel.	\$ 26.00
Badr, Yasmin	8/23/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 15.00
Carey, Diana	8/23/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 15.00
Hurley, Timothy	8/23/2017	Taxi from Hacienda to PROMESA offices for meeting with N. Jaresko	\$ 8.95
Hurley, Timothy	8/23/2017	Taxi from PROMESA meeting to Treasury.	\$ 9.96
Lew, Matt	8/23/2017	Taxi from hotel to Hacienda.	\$ 5.63
Saran, Daljeet	8/23/2017	Taxi from DDEC Agency to San Juan, PR airport.	\$ 22.71
Wheelock, John	8/23/2017	Taxi from Department of Economic Development to Fortaleza for client meeting.	\$ 7.39
Wheelock, John	8/23/2017	Taxi from hotel to Department of Economic Development for client meeting.	\$ 8.94
Badr, Yasmin	8/24/2017	Taxi from Fortaleza to DDEC for client meeting.	\$ 11.37
Carey, Diana	8/24/2017	Taxi from Department of Public Safety (DPS) to Fortaleza for client meeting.	\$ 12.35
Carey, Diana	8/24/2017	Taxi from hotel to Department of Public Safety (DPS) for client meeting.	\$ 10.25
Doyle, John	8/24/2017	Car service from the Boston, MA airport to home.	\$ 110.12
Doyle, John	8/24/2017	Taxi from OMB to San Juan, PR airport.	\$ 22.00
Hurley, Timothy	8/24/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 11.89
Kennedy, Cade	8/24/2017	Taxi from hotel to San Juan, PR airport.	\$ 11.96
Lew, Matt	8/24/2017	Taxi from hotel to Hacienda.	\$ 6.14
Nguyen, Phuong	8/24/2017	Taxi from hotel to San Juan, PR airport.	\$ 13.28
O'Neal, Emma	8/24/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Prommel, Patrick	8/24/2017	Taxi from hotel to San Juan, PR airport.	\$ 10.46
Prommel, Patrick	8/24/2017	Taxi from mental health agency to Hacienda	\$ 11.18
Prommel, Patrick	8/24/2017	Taxi from office to mental health agency for client meeting.	\$ 12.17
Quails, Mike	8/24/2017	Taxi from hotel to San Juan, PR airport.	\$ 10.86
Wheelock, John	8/24/2017	Taxi from Department of Economic Development to Fortaleza for client meeting.	\$ 11.39
Wheelock, John	8/24/2017	Taxi from hotel to Department of Economic Development for client meeting.	\$ 8.37
Badr, Yasmin	8/25/2017	Taxi from hotel to San Juan, PR airport.	\$ 10.22
Lew, Matt	8/25/2017	Taxi from Dallas, TX airport to home.	\$ 27.45
Lew, Matt	8/25/2017	Taxi from Hacienda to hotel.	\$ 5.82

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Lew, Matt	8/25/2017	Taxi from hotel to San Juan, PR airport.	\$ 7.65
Nguyen, Phuong	8/25/2017	Taxi from Arlington, VA airport to home.	\$ 57.74
O'Neal, Emma	8/25/2017	Taxi from New York, NY airport to home.	\$ 99.10
Prommel, Patrick	8/25/2017	Taxi from Arlington, VA airport to home.	\$ 40.69
Sundaram, Swami	8/25/2017	Taxi from Arlington, VA airport to home.	\$ 28.30
Sundaram, Swami	8/25/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Wheelock, John	8/25/2017	Taxi from Washington, DC airport to home.	\$ 21.28
Carey, Diana	8/26/2017	Taxi from Arlington, VA airport to home.	\$ 31.74
Doyle, John	8/27/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Lew, Matt	8/27/2017	Taxi from home to Dallas, TX airport.	\$ 28.77
Lew, Matt	8/27/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Cortez, Berto	8/28/2017	Taxi from San Juan, PR airport to hotel.	\$ 12.35
Doyle, John	8/28/2017	Car service from home to Boston, MA airport.	\$ 117.14
Hurley, Timothy	8/28/2017	Taxi from San Juan, PR airport to hotel.	\$ 25.00
Lew, Matt	8/28/2017	Taxi from hotel to Hacienda.	\$ 5.58
Morahan, Tim	8/28/2017	Taxi from home to New York, NY airport.	\$ 50.94
Morahan, Tim	8/28/2017	Taxi from San Juan, PR airport to OMB for client meeting.	\$ 28.00
Pizzo, Chris	8/28/2017	Taxi from San Juan, PR airport to hotel.	\$ 27.60
Pizzo, Chris	8/28/2017	Taxi from home to Tampa, FL airport.	\$ 26.43
Prommel, Patrick	8/28/2017	Taxi from home to Arlington, VA airport	\$ 44.81
Prommel, Patrick	8/28/2017	Taxi from Hacienda to hotel.	\$ 7.46
Wheelock, John	8/28/2017	Taxi from home to Washington, DC airport	\$ 19.12
Wheelock, John	8/28/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Carey, Diana	8/29/2017	Taxi from home to Arlington, VA airport.	\$ 17.78
Carey, Diana	8/29/2017	Taxi from hotel to San Juan, PR airport.	\$ 20.00
Carey, Diana	8/29/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Hurley, Timothy	8/29/2017	Taxi from Hacienda to AFAAF offices for client meeting	\$ 6.84
Hurley, Timothy	8/29/2017	Taxi from AFAAF to Hacienda after client meeting.	\$ 9.37
Kennedy, Cade	8/29/2017	Taxi from hotel to Hacienda.	\$ 7.13
Kennedy, Cade	8/29/2017	Taxi from Hacienda to hotel.	\$ 5.34
Lew, Matt	8/29/2017	Taxi from Hacienda to hotel.	\$ 5.40
Lew, Matt	8/29/2017	Taxi from hotel to Hacienda.	\$ 6.38
Prommel, Patrick	8/29/2017	Taxi from hotel to Hacienda.	\$ 6.36
Saran, Daljeet	8/29/2017	Taxi from home to Newark, NJ airport.	\$ 22.99
Saran, Daljeet	8/29/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 13.00
Saran, Daljeet	8/29/2017	Taxi from San Juan, PR airport to hotel.	\$ 23.00
Sundaram, Swami	8/29/2017	Taxi from home to Arlington, VA airport	\$ 30.46
Sundaram, Swami	8/29/2017	Taxi from San Juan, PR airport to hotel.	\$ 26.00
Wheelock, John	8/29/2017	Taxi from DPS to hotel.	\$ 10.03
Wheelock, John	8/29/2017	Taxi from hotel to DPS.	\$ 9.91
Badr, Yasmin	8/30/2017	Taxi from DDEC to Fortaleza for client meeting.	\$ 25.00
Brubaker, Ted	8/30/2017	Taxi from San Juan, PR airport to Hacienda	\$ 26.00
Hurley, Timothy	8/30/2017	Taxi from OMB to AFAAF for client meeting	\$ 13.02
Kennedy, Cade	8/30/2017	Taxi from hotel to Hacienda.	\$ 7.84
Kennedy, Cade	8/30/2017	Taxi from Hacienda to hotel.	\$ 6.42
Lew, Matt	8/30/2017	Taxi from Hacienda to hotel.	\$ 5.50



**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-4 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE AUGUST STATEMENT PERIOD (AUGUST 1, 2017 THROUGH AUGUST 31, 2017)**

*Expense detail by Category, Date, Professional*

Professional	Date	Description	Total Amount
Lew, Matt	8/30/2017	Taxi from hotel to Hacienda.	\$ 5.68
Prommel, Patrick	8/30/2017	Taxi from hotel to Hacienda.	\$ 6.92
Prommel, Patrick	8/30/2017	Taxi from Hacienda to hotel.	\$ 6.43
Wheelock, John	8/30/2017	Taxi from hotel to Fortaleza for client meeting.	\$ 15.00
Brubaker, Ted	8/31/2017	Taxi from San Juan, PR airport to Hacienda	\$ 10.03
Cortez, Berto	8/31/2017	Taxi from client site to San Juan, PR airport.	\$ 8.72
Cortez, Berto	8/31/2017	Taxi from Dept. of Education to hotel.	\$ 8.29
Doyle, John	8/31/2017	Taxi from OMB to San Juan, PR airport.	\$ 22.00
Hurley, Timothy	8/31/2017	Car Service from Boston, MA airport to home	\$ 91.00
Hurley, Timothy	8/31/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.51
Kennedy, Cade	8/31/2017	Taxi from Hacienda to San Juan, PR airport.	\$ 11.28
Kennedy, Cade	8/31/2017	Taxi from hotel to Hacienda.	\$ 4.96
Lew, Matt	8/31/2017	Taxi from Dallas, TX airport to home.	\$ 26.52
Lew, Matt	8/31/2017	Taxi from Hacienda to hotel.	\$ 6.27
Lew, Matt	8/31/2017	Taxi from hotel to San Juan, PR airport.	\$ 7.32
Morahan, Tim	8/31/2017	Taxi from client site to San Juan, PR airport.	\$ 23.19
Prommel, Patrick	8/31/2017	Taxi from hotel to Hacienda.	\$ 15.26
Prommel, Patrick	8/31/2017	Taxi from Hacienda to hotel.	\$ 6.81
Saran, Daljeet	8/31/2017	Taxi from hotel to San Juan, PR airport.	\$ 19.37
Sundaram, Swami	8/31/2017	Taxi from hotel to San Juan, PR airport.	\$ 25.00
Sundaram, Swami	8/31/2017	Taxi from Washington, DC airport to home.	\$ 26.52
<b>Transportation Total</b>			<b>\$ 6,827.10</b>
<b>TOTAL EXPENSES - AUGUST STATEMENT PERIOD</b>			<b>\$ 100,249.51</b>



**EXHIBIT B-5**

**EXPENSE DETAIL FOR THE SEPTEMBER STATEMENT PERIOD  
OF THE FIRST INTERIM FEE APPLICATION PERIOD**

**SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017**

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-5 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
<b>Airfare</b>			
Prommel, Patrick	9/4/2017	One way coach airfare from San Juan, PR to New York, NY.	\$ 1,481.10
Hurley, Timothy	9/5/2017	Roundtrip coach airfare from Boston, MA to San Juan, PR.	\$ 584.28
Hurley, Timothy	9/8/2017	Airline change fee per client request.	\$ 100.00
Soran, Vlad	9/13/2017	Roundtrip coach airfare from Atlanta, GA to San Juan, PR.	\$ 229.45
Doyle, John	9/14/2017	Airline change fee per client request.	\$ 50.00
Doyle, John	9/15/2017	One way coach airfare from San Juan, PR to Boston, MA.	\$ 307.49
Doyle, John	9/22/2017	One way coach airfare from San Juan, PR to Boston, MA.	\$ 179.10
<b>Airfare Total</b>			<b>\$ 2,931.42</b>

**Hotel**

Professional	Date	Description	Total Amount
Morahan, Tim	9/2/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Morahan, Tim	9/3/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Morahan, Tim	9/4/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Morahan, Tim	9/5/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 147.36
Soran, Vlad	9/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
Soran, Vlad	9/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$ 146.08
<b>Hotel Total</b>			<b>\$ 881.60</b>

**Internet Access while Traveling**

Professional	Date	Description	Total Amount
Cortez, Berto	9/1/2017	Internet access while traveling for client work.	\$ 4.95
<b>Internet Access while Traveling Total</b>			<b>\$ 4.95</b>

**Meals**

Professional	Date	Description	Total Amount
Price, Harrison	9/1/2017	Dinner while traveling from San Juan, PR.	\$ 17.15
Morahan, Tim	9/2/2017	Breakfast while working in San Juan, PR.	\$ 5.00
Morahan, Tim	9/3/2017	Lunch for T. Morahan, J. Gabb, C. Kennedy while working in San Juan, PR.	\$ 45.53
Doyle, John	9/5/2017	Lunch while traveling in San Juan, PR.	\$ 16.88
Price, Harrison	9/8/2017	Lunch for H. Price, B. Cortez, M. Lew, J. Steinway while working in San Juan, PR.	\$ 48.73
Soran, Vlad	9/14/2017	Lunch while working in San Juan, PR.	\$ 15.62
Soran, Vlad	9/15/2017	Dinner While working in San Juan, PR.	\$ 25.30
<b>Meals Total</b>			<b>\$ 174.21</b>

**Mileage**

**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-5 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Professional	Date	Description	Total Amount
Cortez, Berto	9/1/2017	Mileage from DFW airport to home in Dallas, TX - 25 miles.	\$ 13.38
<b>Mileage Total</b>			<b>\$ 13.38</b>

**Parking- Travel**

Professional	Date	Description	Total Amount
Cortez, Berto	9/1/2017	Airport parking at Dallas, TX airport for 5 days.	\$ 102.84
Pizzo, Chris	9/3/2017	Airport parking at Tampa airport for 4 days.	\$ 72.00
<b>Parking- Travel Total</b>			<b>\$ 174.84</b>

**Postage, Express Mail, Courier**

Professional	Date	Description	Total Amount
Cortez, Berto	9/21/2017	FedEx fee for Commonwealth of Puerto Rico for court required next day service of fee application.	\$ 87.55
Cortez, Berto	9/21/2017	FedEx fee for Commonwealth of Puerto Rico for court required next day service of fee application.	\$ 88.00
Cortez, Berto	9/21/2017	FedEx fee for Commonwealth of Puerto Rico for court required next day service of fee application.	\$ 95.57
Cortez, Berto	9/21/2017	FedEx fee for Commonwealth of Puerto Rico for court required next day service of fee application.	\$ 99.66
Cortez, Berto	9/21/2017	FedEx fee for Commonwealth of Puerto Rico for court required next day service of fee application.	\$ 88.00
Cortez, Berto	9/21/2017	FedEx fee for Commonwealth of Puerto Rico for court required next day service of fee application.	\$ 99.66
<b>Postage, Express Mail, Courier Total</b>			<b>\$ 558.44</b>

**Telephone, Conference**

Professional	Date	Description	Total Amount
Cortez, Berto	9/5/2017	Charge for Puerto Rico related conference call.	\$ 0.78
Harris, Andy	9/5/2017	Charge for Puerto Rico related conference call.	\$ 2.43
Harris, Andy	9/14/2017	Charge for Puerto Rico related conference call.	\$ 0.43
Harris, Andy	9/20/2017	Charge for Puerto Rico related conference call.	\$ 1.55
<b>Telephone, Conference Total</b>			<b>\$ 5.19</b>

**Transportation**

Professional	Date	Description	Total Amount
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**Deloitte Financial Advisory Services LLP**

**FIRST INTERIM FEE APPLICATION**

**EXHIBIT B-5 - EXPENSE DETAIL SORTED BY CATEGORY**

**FOR THE SEPTEMBER STATEMENT PERIOD (SEPTEMBER 1, 2017 THROUGH SEPTEMBER 30, 2017)**

***Expense detail by Category, Date, Professional***

Professional	Date	Description	Total Amount
Carey, Diana	9/1/2017	Taxi from Washington D.C. airport to home in Arlington, VA.	\$ 16.59
Cortez, Berto	9/1/2017	Taxi from hotel to San Juan, PR airport.	\$ 9.80
Doyle, John	9/1/2017	Car service from Boston, MA airport to home.	\$ 110.12
Morahan, Tim	9/1/2017	Taxi from JFK airport to home in NYC, NY.	\$ 75.71
Saran, Daljeet	9/1/2017	Taxi from Newark, NJ airport to home.	\$ 26.47
Wheelock, John	9/1/2017	Taxi from Arlington, VA airport to home.	\$ 23.03
Harris, Andy	9/15/2017	Taxi from Washington, D.C. to Rosslyn office for meeting with R. Maldonado (Secretary Treasurer of Puerto Rico) regarding Commonwealth of Puerto Rico work status.	\$ 17.30
Soran, Vlad	9/15/2017	Taxi from Atlanta, GA airport to home.	\$ 29.71
Soran, Vlad	9/15/2017	Taxi from hotel to San Juan, PR airport.	\$ 10.29
<b>Transportation Total</b>			<b>\$ 319.02</b>
<b>TOTAL EXPENSES - SEPTEMBER STATEMENT PERIOD</b>			<b>\$ 5,063.05</b>

**EXHIBIT C**

**BUDGET AND STAFFING PLAN FOR DELOITTE FAS FOR THE FIRST INTERIM FEE  
APPLICATION PERIOD**

**MAY 3, 2017 THROUGH SEPTEMBER 30, 2017**

**Deloitte Financial Advisory Services LLP**  
**FIRST INTERIM FEE APPLICATION**  
**EXHIBIT C - PROJECT BUDGET & STAFFING PLANS**  
**FOR THE FIRST INTERIM FEE APPLICATION PERIOD (MAY 3, 2017 THROUGH SEPTEMBER 30, 2017)**

For the Period May 3, 2017 through September 30, 2017						
Project Category	Hours			Fees		
	Budget <sup>4</sup>	Actual	Variance <sup>1</sup>	Budget <sup>4</sup>	Actual	Variance <sup>1</sup>
Project Management and Reporting Process for the GPR Rightsizing Transformation	6,252.0	4,059.9	(2,192.1)	\$ 2,750,880.00	\$ 1,836,180.90	\$ (914,699.10)
FY18 GPR Budget	5,340.0	2,926.7	(2,413.3)	\$ 2,349,600.00	\$ 1,554,618.60	\$ (794,981.40)
Cost Management - Payroll, Contracts, Accounts Payable and Disbursement Process <sup>2</sup>	2,248.0	2,484.1	236.1	\$ 989,120.00	\$ 1,186,840.20	\$ 197,720.20
FY18 Revenue Enhancement Initiatives	3,590.0	2,261.0	(1,329.0)	\$ 1,579,600.00	\$ 1,024,608.90	\$ (554,991.10)
GPR Modified Accrual Accounting Migration <sup>3</sup>	1,088.0	1,296.7	208.7	\$ 478,720.00	\$ 609,836.10	\$ 131,116.10
Plan, Supervise and Review	662.0	715.7	53.7	\$ 291,280.00	\$ 386,732.91	\$ 95,452.91
FY17 Executive Order Cost Savings Certifications	744.0	716.7	(27.3)	\$ 327,360.00	\$ 368,066.10	\$ 40,706.10
Monthly Fee Statement / Support Schedules	344.0	174.2	(169.8)	\$ 151,360.00	\$ 64,416.60	\$ (86,943.40)
<b>Total</b>	<b>20,268.0</b>	<b>14,635.0</b>	<b>(5,633.0)</b>	<b>\$ 8,917,920.00</b>	<b>\$ 7,031,300.31</b>	<b>\$ (1,886,619.69)</b>

- Notes:**
- [1] Due to the impact of the hurricanes (Irma and Maria) on the Island of Puerto Rico, actual services performed during the First Interim Fee Application Period were scaled down and, thus, were below the original estimated budget.
- [2] During the August and September Statement Periods, the GPR requested additional assistance with identifying potential opportunities for savings related to its contracting processes as additional data was obtained and presented from the GPR's centralized contracts' database (known as "PCo").
- [3] During the August and September Statement Periods, the GPR requested additional assistance with assessing its overall PeopleSoft financial reporting infrastructure, which included the add-on of a 90-day assessment to identify key gaps and other needs to facilitate sustainable infrastructure to provide timely financial reporting to the FOMB, and other constituents.
- [4] During the First Interim Fee Application Period, Deloitte FAS's leadership met with Hacienda leadership on a bi-weekly basis to provide updates on retro- and prospective basis related to hours and fees incurred, the staffing mix of requested services, and regular reallocation of resources to meet changing needs and requests of both the GPR, the FOMB and the FOMB Advisors.

**EXHIBIT D**

**DECLARATION OF KIRK BLAIR IN SUPPORT OF THE FIRST INTERIM FEE  
APPLICATION OF DELOITTE FINANCIAL ADVISORY SERVICES LLP FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO  
THE COMMONWEALTH OF PUERTO RICO**

**MAY 3, 2017 THROUGH SEPTEMBER 30, 2017**



**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO  
RICO,

as representative of

THE COMMONWEALTH OF PUERTO  
RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**DECLARATION OF KIRK BLAIR IN SUPPORT OF THE FIRST APPLICATION OF  
DELOITTE FINANCIAL ADVISORY SERVICES LLP FOR ALLOWANCE OF  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES INCURRED AS ADVISOR TO THE COMMONWEALTH OF  
PUERTO RICO FROM MAY 3, 2017 THROUGH SEPTEMBER 30, 2017**

Kirk Blair deposes and says:

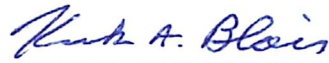
1. I am a Partner in the applicant firm, Deloitte Financial Advisory Services LLP (“Deloitte FAS”).
2. I have personally led, as the engagement partner, the professional services rendered by Deloitte FAS, as advisor to the Government of Puerto Rico, and am familiar with all work performed on behalf of the Debtors by the employees and partners/principals/managing directors of my firm.
3. I have reviewed the foregoing *First Interim Fee Application of Deloitte Financial Advisory Services LLP for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Advisor* (the “First Interim Fee Application”), and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. To my knowledge and subject to the statements made in the First Interim Fee Application, the First Interim Fee Application substantially complies

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<sup>1</sup> The Debtors in these Title III cases, along with each Debtor’s respective Title III case number, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

with applicable provisions of PROMESA,<sup>2</sup> the Bankruptcy Rules, the Local Rules, and this Court's *First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated November 8, 2017 [Docket No. 1715].

Dated: December 13, 2017

A handwritten signature in blue ink that reads "Kirk A. Blair". The signature is written in a cursive style with a horizontal line underneath the name.

Kirk Blair

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the First Interim Fee Application.